

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 APRIL 2018 (MONTHLY BUDGET STATEMENT)

1. PURPOSE

To comply with section 71 of the MFMA, by providing a monthly statement on the implementation of the budget and financial state of affairs of the municipality to the Executive Mayor, as legislated.

2. STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

Section 71 of the MFMA requires that:

The accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the **mayor of the municipality**, and the relevant **National and Provincial Treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain details for that month and for the financial year up to the end of that month.

For the reporting period ending 30 April 2018, the ten working day reporting period expires on the 15 May 2018.

National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

Further explanation of the requirements is described in **Annexure A**.

3. REPORT FOR THE PERIOD ENDING 30 APRIL 2018

This report is based upon financial information, as at 30 April 2018 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the period ended 30 APRIL 2018** are summarised as follows:

Statement of Financial Performance (SFP) (Annexure B – Table C4)

SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source. The total revenue excludes capital transfers and contributions, and expenditure is by type. The actual year to date revenue for the period of **R5 043.378 million** is higher than the year to date target of **R 5 052.179 million** by **0%** and the expenditure for the period is **R4 621.979 million**, which is **-1%** on the year to date target of **R4 678.052 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

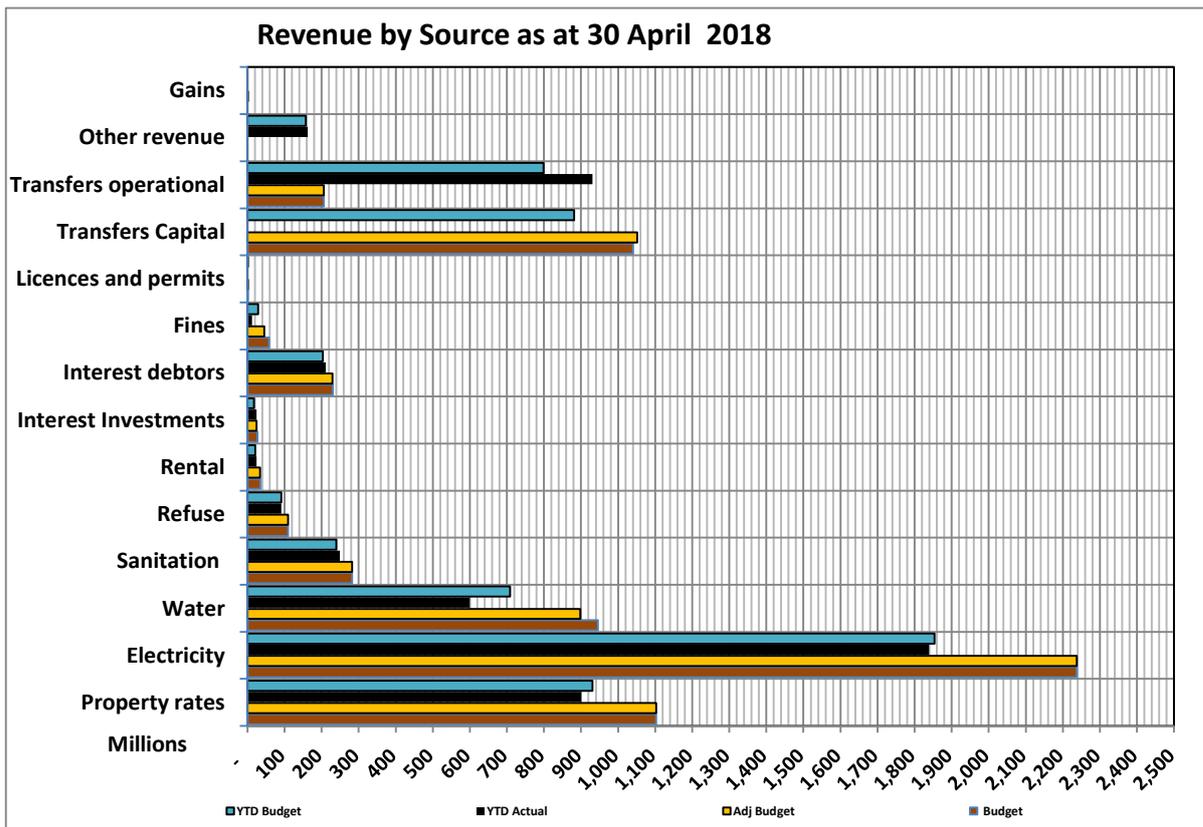
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1,025,471	1,103,200	1,103,200	91,716	900,434	931,156	(30,722)	-3%	1,103,200
Service charges - electricity revenue		2,364,545	2,237,750	2,237,750	162,449	1,839,326	1,853,808	(14,482)	-1%	2,237,750
Service charges - water revenue		827,919	945,264	898,259	58,754	599,087	708,941	(109,854)	-15%	945,264
Service charges - sanitation revenue		237,468	282,575	282,575	25,749	249,119	239,591	9,528	4%	282,575
Service charges - refuse revenue		81,969	109,502	109,502	9,156	90,874	91,232	(358)	0%	109,502
Service charges - other		498	548	548	-	-	329	(329)	-100%	548
Rental of facilities and equipment		14,010	35,111	33,611	2,327	24,506	20,964	3,541	17%	35,111
Interest earned - external investments		66,450	26,984	24,755	3,300	24,570	17,616	6,954	39%	26,984
Interest earned - outstanding debtors		165,237	229,648	229,648	21,661	210,869	203,379	7,490	4%	229,648
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		98,367	58,115	44,908	438	11,850	29,156	(17,306)	-59%	58,115
Licences and permits		814	243	253	16	(58)	113	(172)	-152%	243
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		1,202,934	1,040,688	1,051,397	(354,486)	930,473	798,740	131,733	16%	1,040,688
Other revenue		430,275	205,636	205,716	31,761	162,329	157,153	5,176	3%	205,636
Gains on disposal of PPE		118,959	309	309	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		6,634,917	6,275,571	6,222,430	52,841	5,043,378	5,052,179	(8,801)	0%	6,275,263
Expenditure By Type										
Employee related costs		1,517,424	1,707,028	1,854,049	156,017	1,515,970	1,533,645	(17,675)	-1%	1,707,028
Remuneration of councillors		55,482	60,200	60,266	5,198	51,866	50,648	1,218	2%	60,200
Debt impairment		333,108	210,833	210,833	124,253	275,236	157,070	118,165	75%	210,833
Depreciation & asset impairment		578,640	495,857	498,652	7,749	280,380	319,644	(39,263)	-12%	495,857
Finance charges		146,545	251,429	251,429	65,600	224,748	199,237	25,511	13%	251,429
Bulk purchases		1,842,140	1,891,034	1,891,034	72,952	1,479,317	1,530,684	(51,367)	-3%	1,891,034
Other materials		131,029	94,890	93,725	14,692	67,711	61,541	6,170	10%	94,890
Contracted services		880,417	981,812	852,234	31,586	512,298	571,943	(59,645)	-10%	981,812
Transfers and subsidies		30,852	23,600	23,804	1,980	7,286	17,211	(9,924)	-58%	23,600
Other expenditure		1,059,450	430,930	394,245	7,013	207,167	236,429	(29,262)	-12%	430,930
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		6,575,087	6,147,612	6,130,271	487,038	4,621,979	4,678,052	(56,072)	-1%	6,147,612
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		59,829	127,959	92,159	(434,197)	421,399	374,127	47,272	0	127,650
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		911,882	940,118	1,057,376	-	100,000	881,146	(781,146)	(0)	940,118
Transfers and subsidies - capital (in-kind - all)		31,142	26,762	8,000	-	-	6,667	(6,667)	(0)	26,762
Surplus/(Deficit) after capital transfers & contributions		1,002,853	1,094,838	1,157,535	(434,197)	521,399	1,261,940	-	-	1,094,529
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1,002,853	1,094,838	1,157,535	(434,197)	521,399	1,261,940	-	-	1,094,529
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1,002,853	1,094,838	1,157,535	(434,197)	521,399	1,261,940	-	-	1,094,529
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1,002,853	1,094,838	1,157,535	(434,197)	521,399	1,261,940	-	-	1,094,529

The major revenue variances against the adjusted budget are:

- Property rates - Unfavourable variance of –R30.722 million (-3%) for the period due to less property rates billed for the domestic properties than budgeted;
- Water revenue - Unfavourable variance of –R109.854 million (-15%) for the period due to lower actual billing due to the city experiencing good wet and rainy for the period (levied at Level 1 rate) and the impact on the revenue target based on the draught level 3 tariffs.
- Services charges: Sanitation revenue- Favourable variance of R9.528million (4%) for the period. Performance is on target.
- Services charges: Refuse revenue – Unfavourable variance of –R358 000 (0%) and performance is on target.
- Rental of facilities and equipment – Favourable variance of R3.541 million (17%) due to more use of facilities than anticipated after a downwards adjustment in the adjustment budget.
- Interest earned – External investments - Favourable variance of R6.954million (39%) for the period due to higher investment and cash balances than anticipated after a downwards adjustment in the adjustment budget.

- Interest earned on Outstanding debtors - Favourable variance of R7.490 million (4%) for the period. Performance is on target.
- Fines - Unfavourable variance of –R17.306 million (-59%) is mainly due to the non-accrual of traffic fines, as a result of a lack of the traffic management system;
- Government Grants and subsidies – Operating: Favourable variance of R131.733 million for the period due to higher receipts than budget.
- Other revenue- Favourable variance of R5.176 million (3%) for the period due to higher collection on various revenue items.
- Transfers recognised – Capital: -R781.146 million unfavourable due to the non-recognition of capital grants, only recognised at year-end when finalising the annual financial statements.

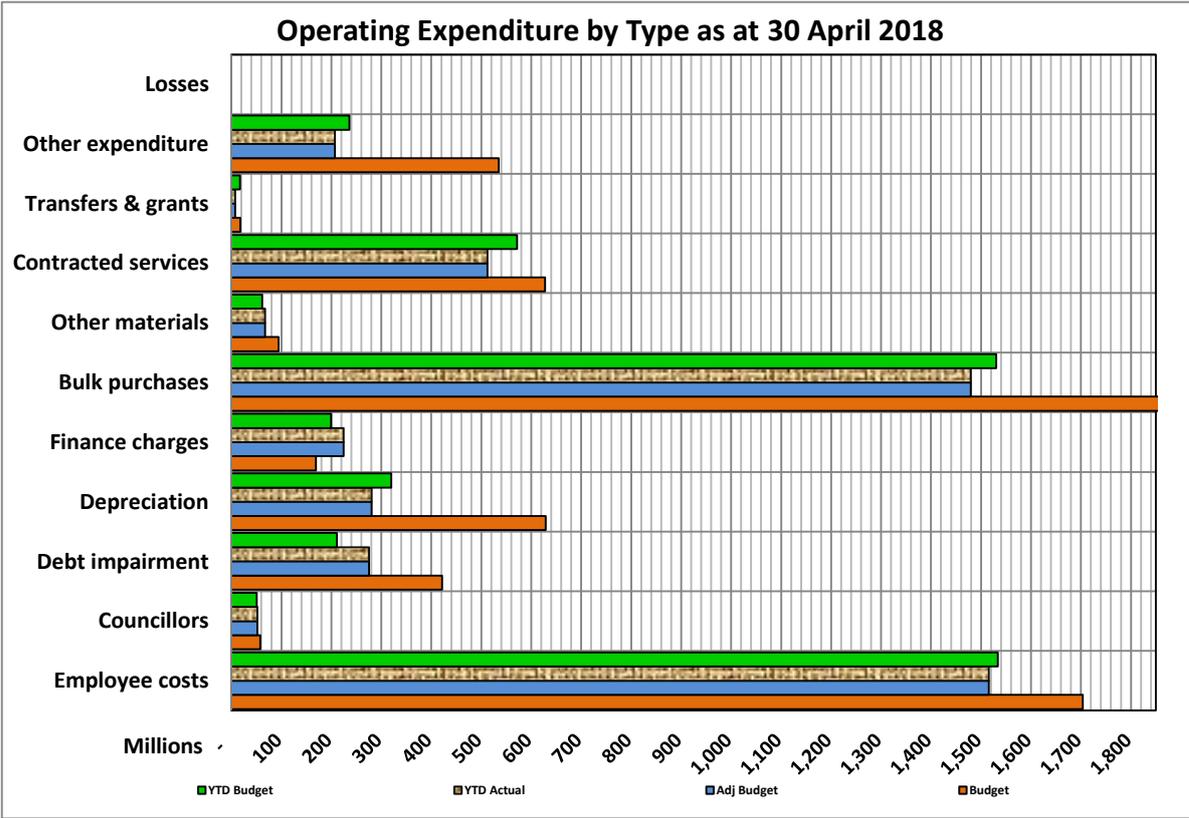
The following charts compare the actual revenue against the adjusted budget;



The major operating expenditure variances against the original budget are:

- Employee related costs – Favourable variance of –R17.675 million (-1%) on the year to date adjusted budget due to unfilled vacancies R29.509 million and year-to-date overspending on overtime - R47.184 million.
- Debt impairment – Unfavourable variance of R118.165 million which is (75%), due to bad debts accrued against the provision for the month.
- Depreciation – Favourable variance of -R39.263 million (-12%) – due to non-accrual of depreciation for the month.
- Finance charges – Unfavourable variance of R25.511 million (13%) – due to the reversal of previous financial year journals.
- Bulk purchases – Favourable variance of –R51.367 million (-3%), water purchases for the month are less than targeted for the month.
- Other materials - Unfavourable variance of R6.170 (10%), and due to over spending for the month on materials and supplies.
- Contracted services - Favourable variance of –R59.645 million (-10%) due to under spending on repairs and maintenance and cost containment measures.
- Other expenditure - Favourable variance –R9.924 million (-58%), mainly due to non-accrual of year-end related expenditures.

The following charts compare the actual expenditure against the adjusted budget;

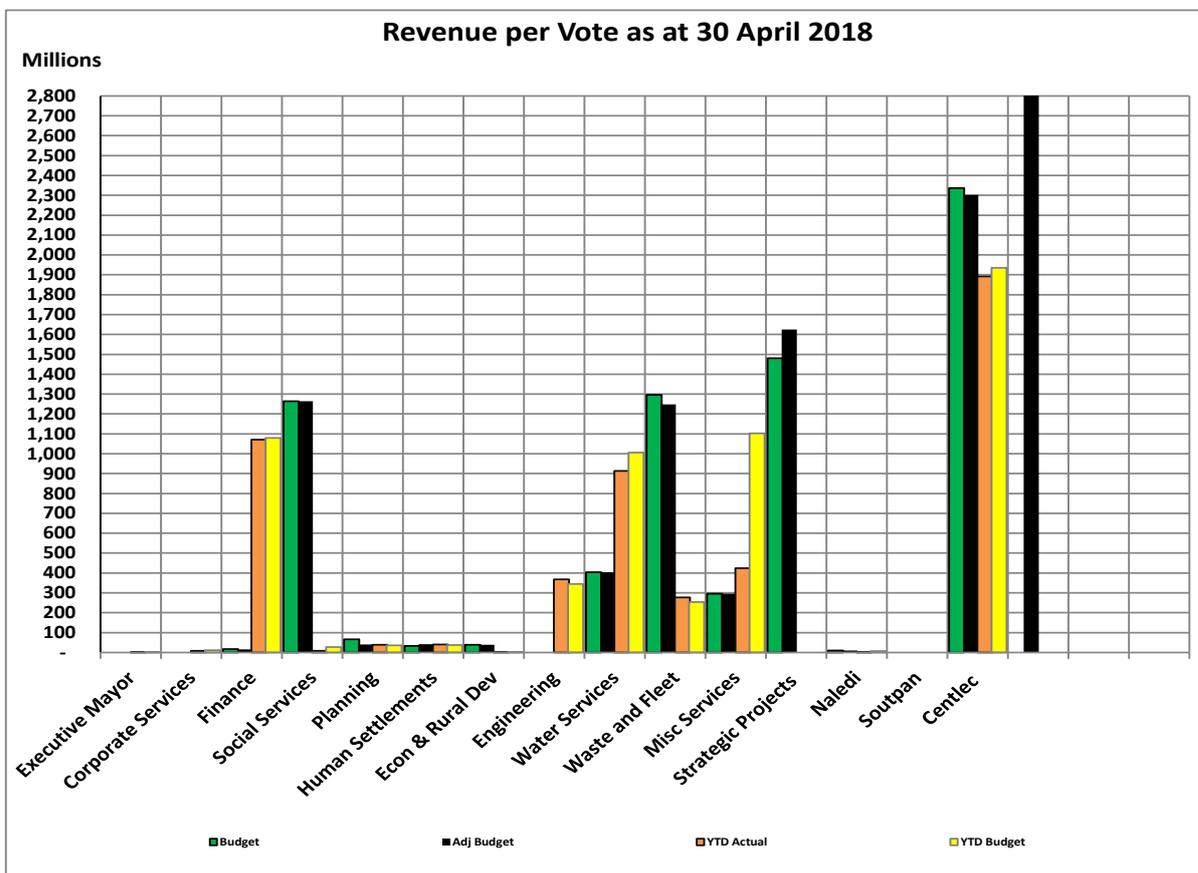


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		500	-	482	-	750	589	161	27.3%	-
Vote 3 - Corporate Services		15,115	16,627	15,127	2,913	9,058	11,082	(2,024)	-18.3%	16,627
Vote 4 - Finance		1,303,778	1,263,695	1,263,695	106,114	1,071,293	1,079,378	(8,085)	-0.7%	1,263,695
Vote 5 - Social Services		108,802	65,491	40,571	456	7,992	26,650	(18,658)	-70.0%	65,491
Vote 6 - Planning		30,558	33,410	41,910	5,439	38,345	36,007	2,338	6.5%	33,410
Vote 7 - Human Settlement and Housing		174,330	39,105	39,105	1,801	40,828	37,355	3,473	9.3%	39,105
Vote 8 - Economic and Rural Development		519	-	10	-	7	9	(2)	-24.3%	-
Vote 9 - Engineering Services		331,317	404,018	404,018	34,819	367,646	344,764	22,882	6.6%	404,018
Vote 10 - Water		1,038,334	1,295,858	1,248,853	83,860	914,003	1,005,338	(91,335)	-9.1%	1,295,858
Vote 11 - Waste and Fleet Management		255,228	295,760	295,760	22,240	277,333	253,884	23,449	9.2%	295,760
Vote 12 - Miscellaneous Services		1,784,546	1,480,822	1,625,281	(386,314)	424,547	1,103,012	(678,465)	-61.5%	1,480,822
Vote 13 - Naledi/Soutpan Regional Management		77,104	10,490	10,490	-	3	6,295	(6,292)	-100.0%	10,490
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd		2,457,807	2,337,176	2,302,504	181,513	1,891,574	1,935,052	(43,478)	-2.2%	2,337,176
Total Revenue by Vote	2	7,577,940	7,242,451	7,287,805	52,841	5,043,378	5,839,415	(796,037)	-13.6%	7,242,451
Expenditure by Vote	1									
Vote 1 - City Manager		191,874	131,334	126,859	8,714	80,927	100,032	(19,105)	-19.1%	131,334
Vote 2 - Executive Mayor		225,990	212,020	216,047	16,005	181,627	182,057	(430)	-0.2%	212,020
Vote 3 - Corporate Services		319,766	251,019	258,381	11,403	198,542	215,275	(16,733)	-7.8%	251,019
Vote 4 - Finance		257,368	237,411	261,826	10,737	196,528	215,698	(19,170)	-8.9%	237,411
Vote 5 - Social Services		541,205	437,994	456,774	33,746	358,730	378,378	(19,649)	-5.2%	437,994
Vote 6 - Planning		150,667	136,053	123,908	19,565	81,621	95,295	(13,674)	-14.3%	136,053
Vote 7 - Human Settlement and Housing		129,958	110,021	100,828	7,209	111,360	93,573	17,787	19.0%	110,021
Vote 8 - Economic and Rural Development		56,363	34,244	38,612	1,438	29,245	32,780	(3,535)	-10.8%	34,244
Vote 9 - Engineering Services		754,102	728,508	687,716	59,648	409,075	534,995	(125,919)	-23.5%	728,508
Vote 10 - Water		881,213	982,602	985,631	109,975	749,445	818,577	(69,132)	-8.4%	982,602
Vote 11 - Waste and Fleet Management		327,173	281,201	289,409	31,077	292,303	257,329	34,974	13.6%	281,201
Vote 12 - Miscellaneous Services		375,184	244,747	247,414	9,850	113,584	182,989	(69,405)	-37.9%	244,747
Vote 13 - Naledi/Soutpan Regional Management		76,036	78,835	83,840	5,024	45,016	62,573	(17,557)	-28.1%	78,835
Vote 14 - Strategic Projects & Service Delivery Regulation		61,865	65,800	52,516	3,762	39,654	42,958	(3,304)	-7.7%	65,800
Vote 15 - Electricity - Centlec (Soc) Ltd		2,226,322	2,215,824	2,200,511	158,885	1,734,322	1,788,894	(54,572)	-3.1%	2,215,824
Total Expenditure by Vote	2	6,575,087	6,147,612	6,130,271	487,038	4,621,979	5,001,402	(379,423)	-7.6%	6,147,612
Surplus/ (Deficit) for the year	2	1,002,853	1,094,838	1,157,535	(434,197)	421,399	838,012	(416,614)	-49.7%	1,094,838

The following charts compare the actual revenue and expenditure per vote against the original budget;



Capital Expenditure Report (Annexure B – Table C5)

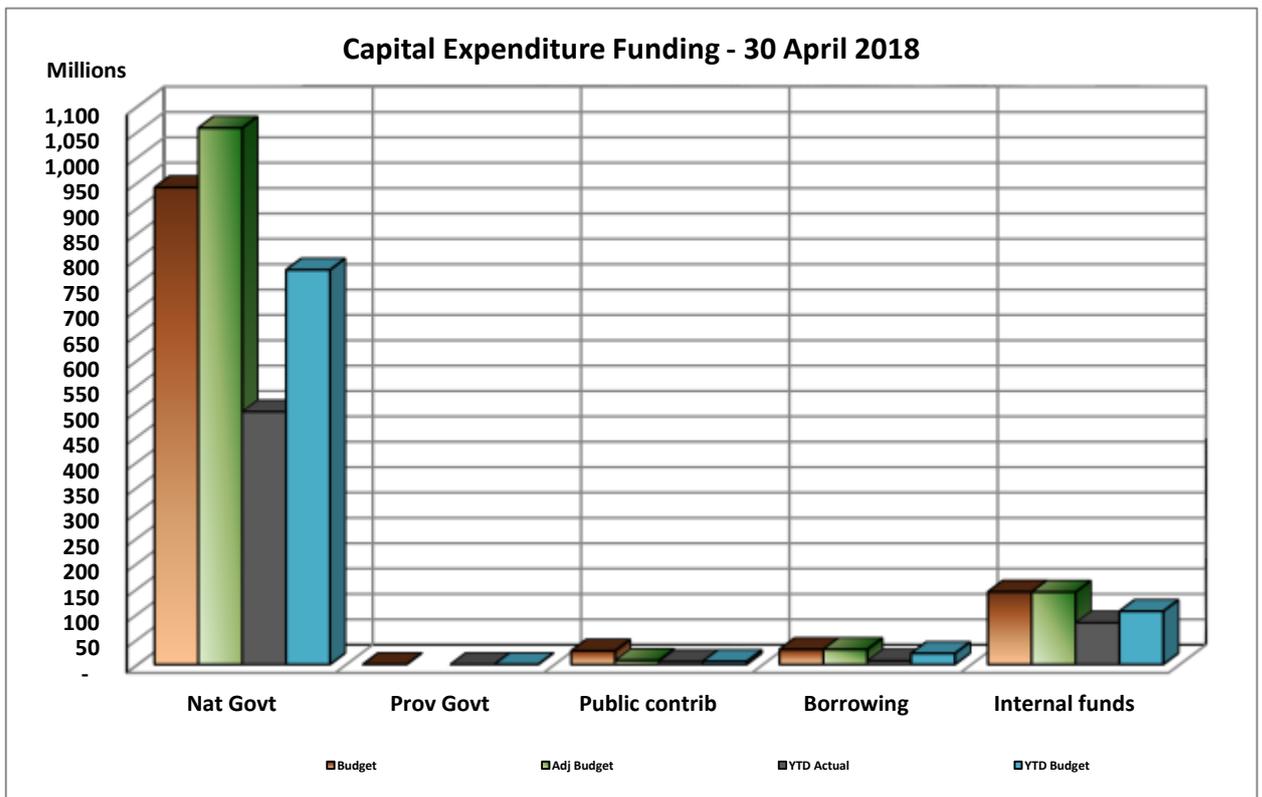
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is 65.16% (**R592.999 million**) on the year to date budgeted target of **R910.102 million**. On an annual basis we have thus spent only 44.34% (**592.999 million**) of the year to date expenditure versus the approved adjustment budget of **R1 237,529 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Adjusted Budget 2017/18 R'000	YTD Budget Target April 2018 R'000	YTD Actual April 2018 R'000	Variance YTD Fav /(Unfav.) R'000
Capital Expenditure	1 237 529	910 102	592 999	(317 102)
Capital Financing				
National Government	1 057 376	777 614	498 014	(279 600)
Public Contributions	8 000	5 883	5 812	(71)
Borrowing	29 599	21 768	7 200	(14 568)
Internally Generated Funds	142 544	104 837	81 974	(22 863)
Financing Total	1 237 529	910 102	592 999	(317 102)

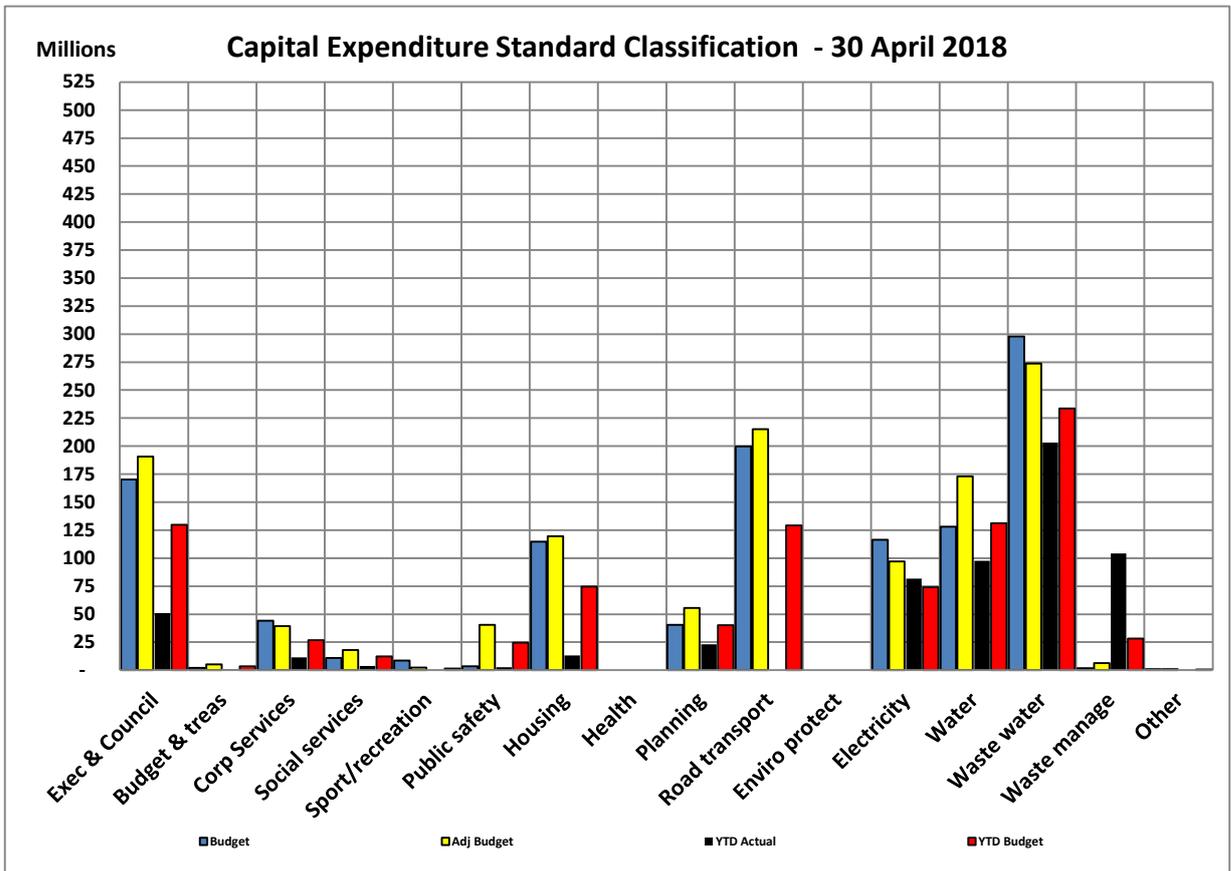
The following chart indicates the capital expenditure financing.



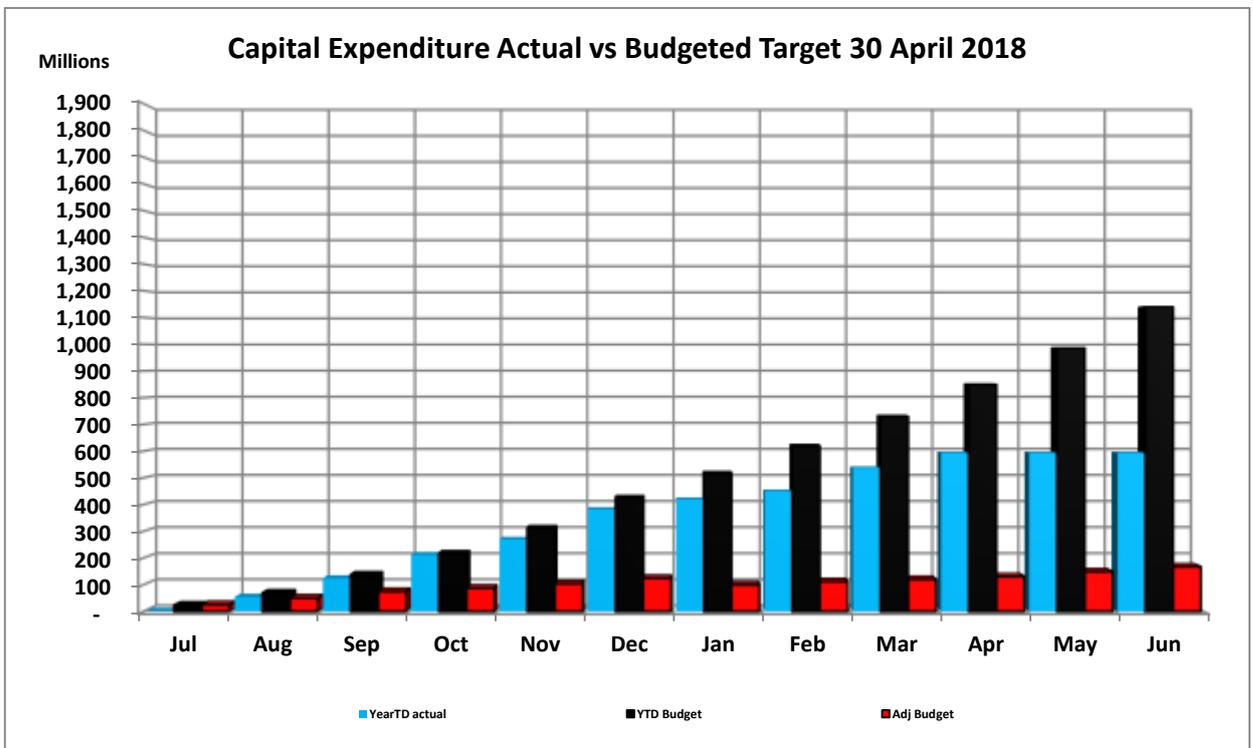
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R96.852 million less than budget target)
Community and public safety	(R92.850 million less than budget target)
Economic and environmental services	(R146.285 million less than budget target)
Electricity	(R7.672 million more than budget target)
Water	(R33.492 million less than budget target)
Waste water management	(R30.594 million less than budget target)
Waste management	(R75.851 million more than budget target)

The following chart compares the year to date actual expenditure per standard classification with the year to date adjusted budget.



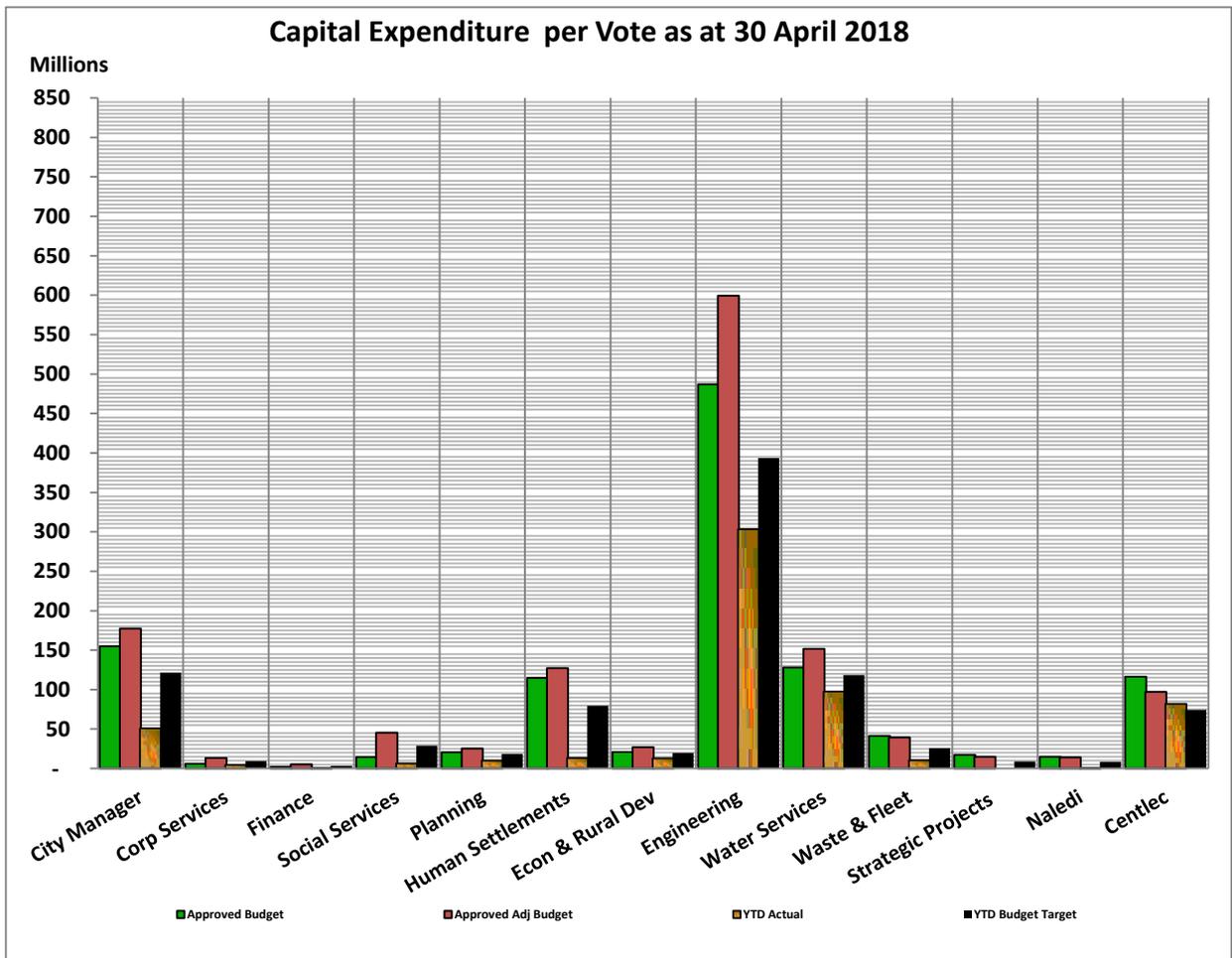
The following chart compares the year to date actual expenditure with the year to date adjusted budget (target).



The table below outlines the performance per vote status of the year-to-date capital expenditure:

Capital Expenditure per Vote	Approved Budget	Approved Adj Budget	YTD Actual	YTD Budget Target	Percentage on Original Budget
City Manager	155,086,617	177,315,134	51,013,031	121,727,223	28.77%
Corp Services	6,240,000	13,422,150	4,598,407	9,261,253	34.26%
Finance	2,039,000	5,231,710	584,866	3,351,418	11.18%
Social Services	14,481,610	45,492,110	6,413,875	28,967,858	14.10%
Planning	20,563,600	25,449,014	10,126,292	18,381,022	39.79%
Human Settlements	114,800,000	127,400,895	13,262,412	79,414,996	10.41%
Econ & Rural Dev	20,824,000	26,782,068	13,001,564	19,878,044	48.55%
Engineering	487,200,000	599,281,116	303,480,199	393,549,151	50.64%
Water Services	127,954,225	151,880,939	97,588,002	118,447,241	64.25%
Waste & Fleet	41,278,469	39,228,617	10,629,212	25,582,190	27.10%
Strategic Projects	17,500,000	15,000,000	-	9,000,000	0.00%
Naledi	15,000,000	13,934,420	496,020	8,408,341	3.56%
Centlec	116,468,682	97,110,329	81,805,588	74,133,226	84.24%
	1,139,436,203	1,337,528,502	592,999,467	910,101,963	44.34%

The following chart compares the year to date actual expenditure with the year to date adjusted budget (target) per vote:



The under expenditure on all services is due to the slow implementation and under spending of projects.

Cash Flow Statement (CFS) (Annexure A – Table C7)

The CFS report for the period ending 30 April 2018 indicates a closing balance (cash and cash equivalents) of R592.291 million (30 March 2018 – 647.857 million) which comprises of the following:

- Bank balance and cash R70.830 million (Mangaung)
- Bank balance and cash R75.014 million (Centlec)
- Bank balance and cash R5.072 million (Market)
- Investment deposits R388.672 million (Mangaung)
- Investment deposits R52.701 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R1 245.537 million**, resulting in an **R125.296 million (11%)** favourable variance, as compared to a year target of **R1 120.240 million**;
- Service charges reflect a year to date amount cash collection of **R2 773.056 million**, resulting in an **–R30.057 million (-1%)** unfavourable variance, as compared to a year target of **R2 803.113 million**.
- Other revenue reflects a year to date amount of **R1 520.955 million**, resulting in an **R382.330 million favourable** variance, as compared to a year target of **R1 138.625 million**.
- Operating grants and subsidies show a year to date received amount of **R793.260 million** compared to a year target of **R651.373 million** resulting in **R141.887 million** favourable variance.(Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R795.124 million** compared to a year to date target of **R699.623 million** resulting in **R95.501 million** favourable variance due to more capital grants received for the period than budgeted;
- Interest show a year to date amount of **R60.083 million** compared to a year target of **R49.772 million**, indicating **R10.311 million** favourable variance.

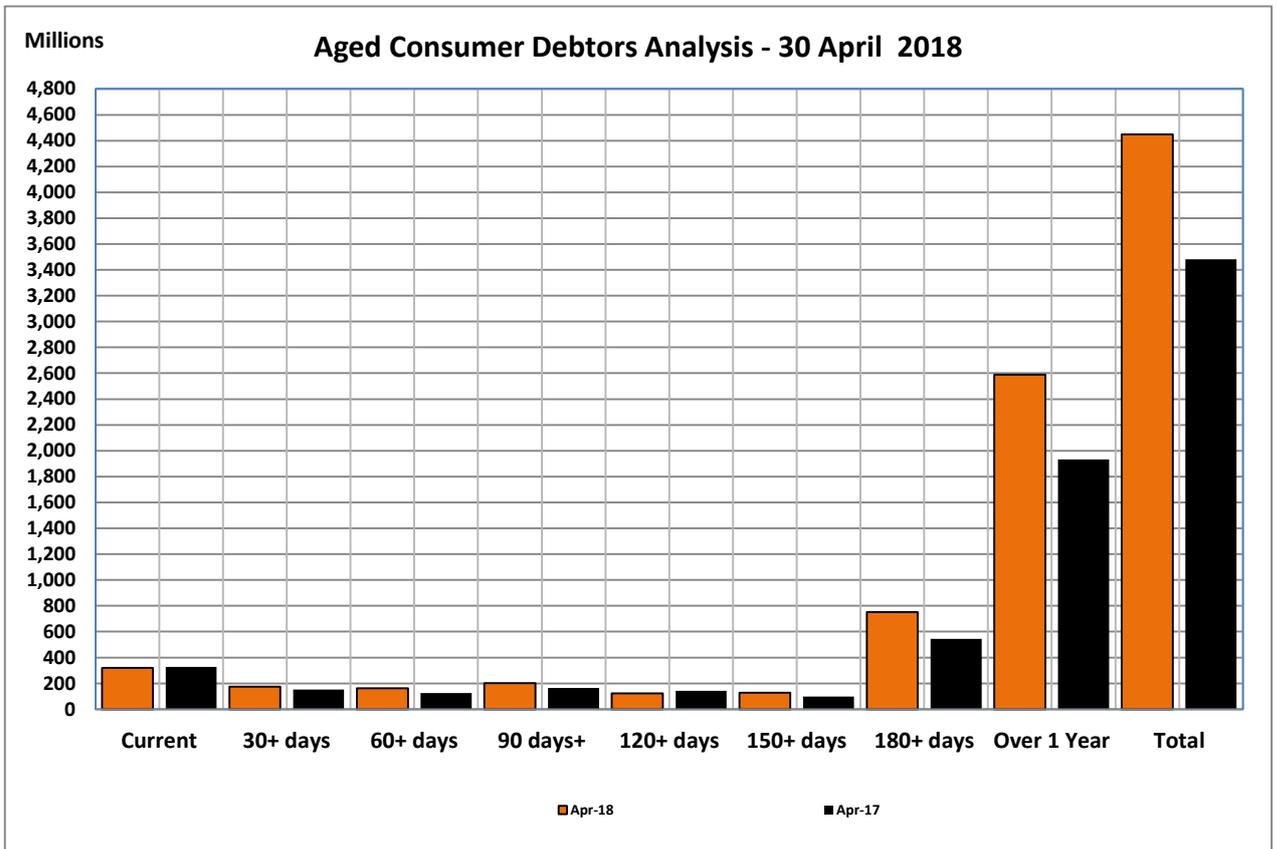
With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **–R6 359.865 million (R1 021.022 million** unfavourable variance) compared to a year to date target of **–R5 338.843 million** mainly due to accrued creditors at the end June 2017, paid in July;
- Capital payments indicate a year to date amount of **R592.999 million (R296.485 million** favourable variance) compared to a target of **–R889.485 million** due to the slow uptake of capex projects during the first quarter of the year;
- Finance charges shows a year to date amount of **–R212.434 million** compared to a year target of **–R109.776 million**, resulting in a variance of **R102.657 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R185.842 million** Unfavourable variance) compared to a target of **R185.842 million** and
- Repayment of borrowing indicates a year to date amount of **–R126.854 (R85.525 million** unfavourable variance) compared to a target of **R42.329 million** due to the repayment of borrowings due.

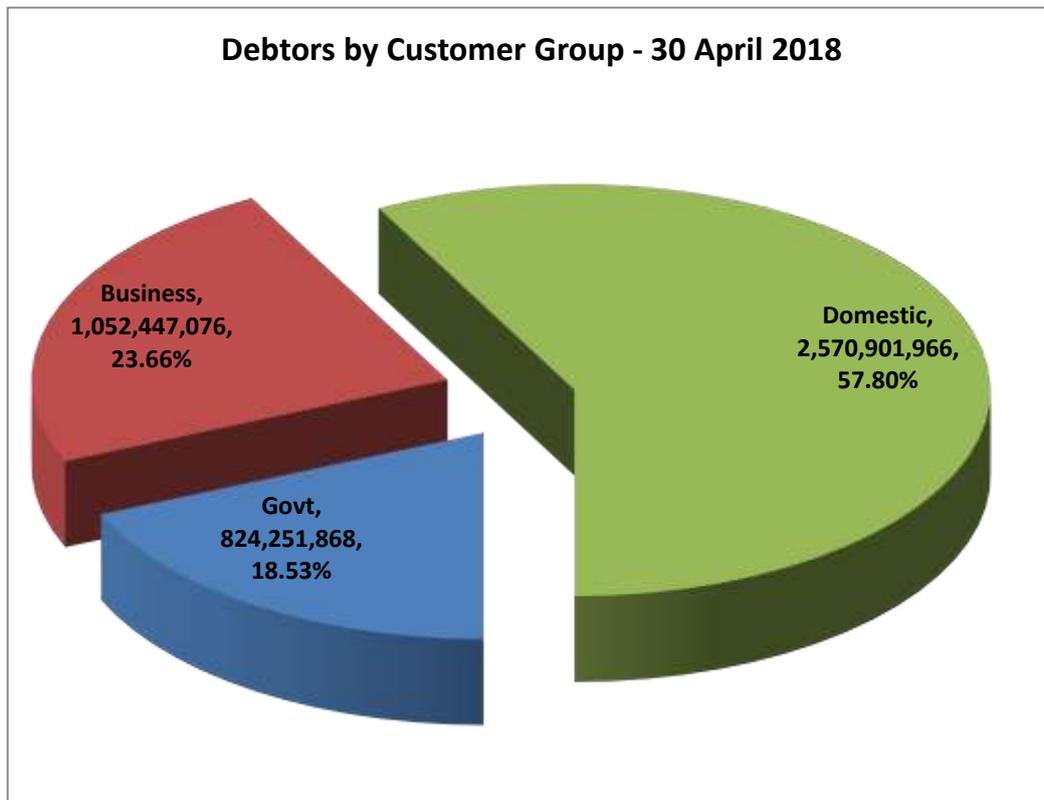
Outstanding Debtors Report (Annexure B – Table SC3)

The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

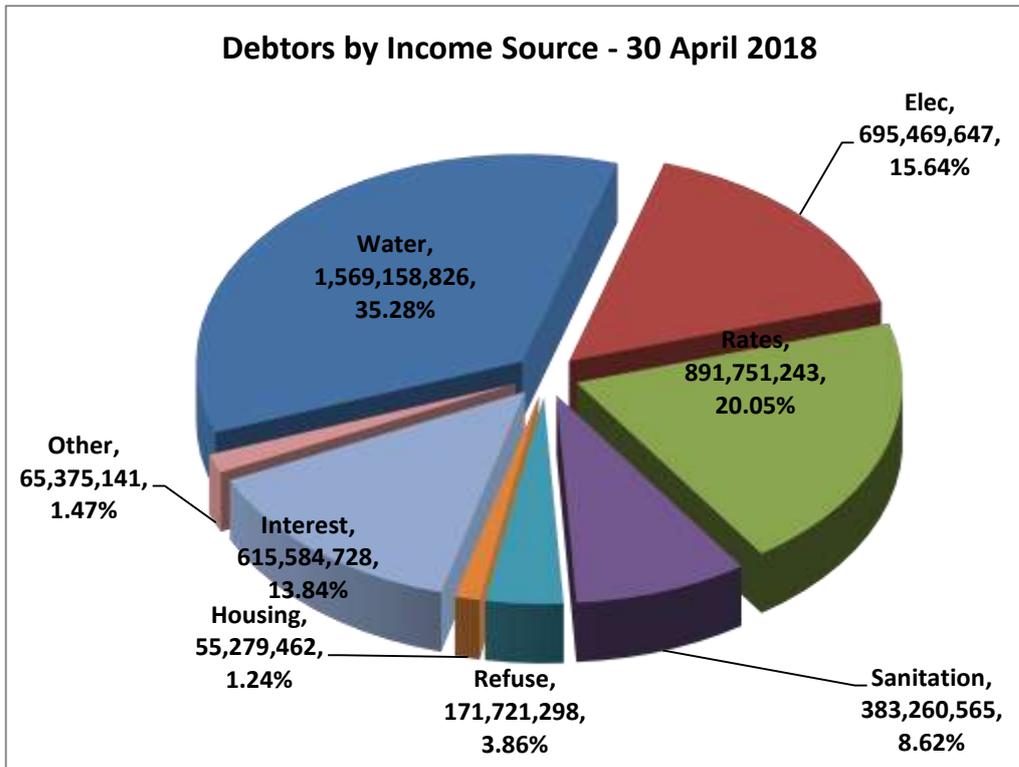
The debtors balance as at 30 April 2018 is **R4 447.601 million** (March 2018 – **R4 355.133 million**), thus reflecting an increase of **R92.468 million** (2.12%) for the month. The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of R2 588.750 million R2 523.955 million – March 2018) is outstanding in this category (1 year and older), with R1 652.353 million attributable to households, an increase of R48.814 million (3.04%) from the balance of R1 603.539 million in March 2018.



The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source



Outstanding Creditors Report (Annexure B – Table SC4)

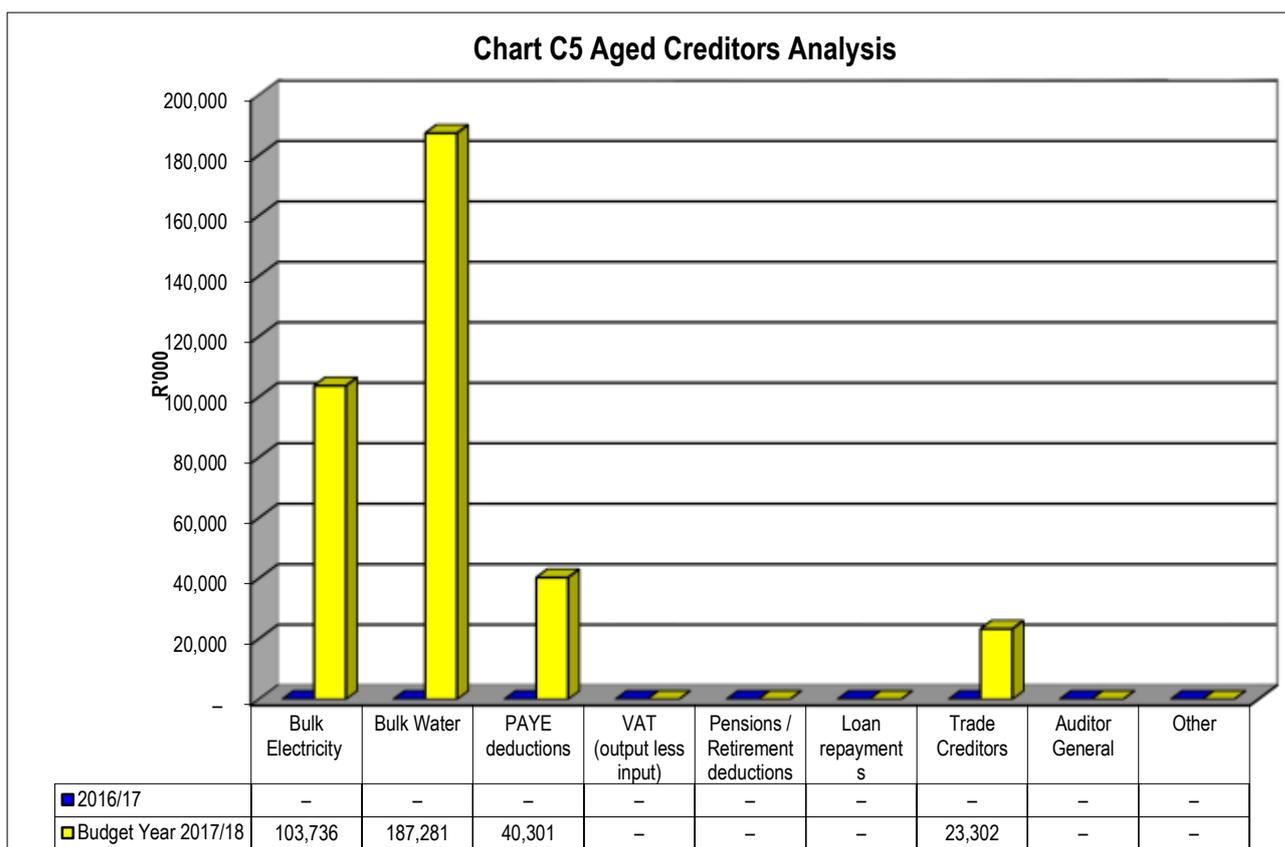
The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R354 620 million** compared to an amount of **R418.303 million** in March 2018. The decrease of **R63.683 million** is in the items as depicted below.

The total trade creditors comprises out of the following:

	March 2018 R'000	April 2018 R'000
Bulk electricity	103 671	103 736
Trade creditors Centlec	13 494	11 464
Bulk water	218 536	187 281
Salaries/PAYE	40 112	40 301
Trade creditors Mangaung	42 489	11 837
Total	418 303	354 620

*The current portion of the amount due was R199.791 million.

The following chart compares this month's results with the previous financial year.



Key Performance Indicators (Annexure B – Table SC2)

The table refers to the agreed objectives as contained within the Restructuring Grant conditions and the actual percentages achieved.

Investment Portfolio (Annexure B – Table SC5)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R441.374 million** as at 30 April 2018 against **R508.624 million** at 30 March 2018.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 April 2018 indicates various financial risks which require monitoring during the financial year:

- Achievement of the operating expenditure and revenue budget;
- Achievement of the capital expenditure budget;
- The growing outstanding debtors and
- The management of our cash flow on a daily basis.

As at the end of April 2018 the operating revenue (excluding capital grants) and expenditure actual represented 81.05% and 75.40% respectively of the adjusted budget. The outcome reflects a variance of 0.14% (unfavourable) and 0.91% (unfavourable) respectively, when compared to the average target of 81.19% and 76.31% (based on a pro-rata monthly basis – 10 months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure has to be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 30 April 2018 represents only 44.34% of the adjustment budget, when compared to a target of 83.33% (10 months), a variance of 38.99 % for the year against the target.

5. KEY APRIL 2018 PERFORMANCE (FINANCIAL) INDICATORS

The outcome in terms of the performance indicators is as outlined on the Supporting Table SC2 of the report pack. The various 'Debtors' ratios are also a cause for concern and are impacted by the size of the debtor's book.

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

The abovementioned report as such does not call for legal clarification.

8. IMPLICATIONS

- Human Resources
Not applicable.

- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 30 April 2018, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

The implication of approval of this report is compliance to legislative requirements (Section 71 of the MFMA).

- Communication

In compliance to legislative requirements (Section 71 of the MFMA) this document is provided to all stakeholders by placing it on the Mangaung website.

- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION

This report is in compliance of Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 30 April 2018 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

PREPARED BY:


M J KHUNONG
GENERAL MANAGER
BUDGET AND EXPENDITURE

DATE: 14/05/2018

SUBMITTED BY:


K S RAPULUNGOANE
ACTING CHIEF FINANCIAL OFFICER

DATE: _____

City Manager's quality certification

I, **Tankiso Mea**, the City Manager of the Mangaung Metropolitan Municipality, hereby certify that -

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **30 April 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Tankiso Mea

City Manager of the Mangaung Metropolitan Municipality

Signature:  _____
Date: _____

Section 71 of the MFMA requires that the monthly report should contain:

- (a) actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per **vote**;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those **allocations**, excluding expenditure on-
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
 - (i) any **material variances** from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan;
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The statement must also include:

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of **section 87(10)**.
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

Further, in terms of Government Notice 27431 dated 1 April 2005, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Investment Regulations: the following is applicable:

Reporting requirements:

9. (1) The accounting officer of a municipality or municipal entity must within 10 working days of the end of each month, as part of the section 71 report required by the Act, submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with generally recognised accounting practice the investment portfolio of that municipality or municipal entity as at the end of the month.
- (2) The report referred to in sub regulation (1) must set out at least –
 - (a) the **market value** of each investment as at the beginning of the reporting period;
 - (b) any changes to the investment portfolio during the reporting period;
 - (c) the market value of each investment as at the end of the reporting period; and
 - (d) fully accrued interest and yield for the reporting period.

[**Highlighted** requirements are further explained below].

Certain 'prescribed' municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose the required electronic reports were progressively lodged with the National Treasury and for June 2017 the reports were submitted on 17 July 2017. These reports are:

- Statement of Financial Performance (OSA)
- Capital expenditure report (CAA)
- Cash Flow Statement (CFA)
- Outstanding Debtors report (AD)
- Outstanding Creditors report (AC)
- Statement of Financial Position actual (BSAC)

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of electronic submissions have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is

published quarterly; therefore it is prudent that the Executive Mayor's report be prepared on a similar basis to ensure alignment.

Section 71(1) (e) refers to a requirement to report on 'allocations' received. The term, 'allocations' refers to government grants received from other spheres of government. These are reported upon in the Statement of Financial Performance.

National Treasury has determined the definition of a 'vote'. Each municipality may determine the vote format for its expenditure, provided it also supplies Government Financial Statistical (GFS) analysis.

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 14 April 2018.

The market value of the investment portfolio is based on the contractual/ cost price of the investment portfolio.

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

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MAN Mangaung - Table C1 Monthly Budget Statement Summary - M10 April

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	1,025,471	1,103,200	1,103,200	91,716	900,434	931,156	(30,722)	-3%	1,103,200
Service charges	3,512,399	3,575,638	3,528,633	256,108	2,778,407	2,893,902	(115,495)	-4%	3,575,638
Investment revenue	66,450	26,984	24,755	3,300	24,570	17,616	6,954	39%	26,984
Transfers and subsidies	1,202,934	1,040,688	1,051,397	(354,486)	930,473	798,740	131,733	16%	1,040,688
Other own revenue	827,662	529,062	514,444	56,203	409,495	410,765	(1,270)	-0%	528,753
Total Revenue (excluding capital transfers and contributions)	6,634,917	6,275,571	6,222,430	52,841	5,043,378	5,052,179	(8,801)	-0%	6,275,263
Employee costs	1,517,424	1,707,028	1,854,049	156,017	1,515,970	1,533,645	(17,675)	-1%	1,707,028
Remuneration of Councillors	55,482	60,200	60,266	5,198	51,866	50,648	1,218	2%	60,200
Depreciation & asset impairment	578,640	495,857	498,652	7,749	280,380	319,644	(39,263)	-12%	495,857
Finance charges	146,545	251,429	251,429	65,600	224,748	199,237	25,511	13%	251,429
Materials and bulk purchases	1,973,169	1,985,924	1,984,759	87,643	1,547,028	1,592,225	(45,198)	-3%	1,985,924
Transfers and subsidies	30,852	23,600	23,804	1,980	7,286	17,211	(9,924)	-58%	23,600
Other expenditure	2,272,975	1,623,575	1,457,312	162,852	994,701	965,442	29,259	3%	1,623,575
Total Expenditure	6,575,087	6,147,612	6,130,271	487,038	4,621,979	4,678,052	(56,072)	-1%	6,147,612
Surplus/(Deficit)	59,829	127,959	92,159	(434,197)	421,399	374,127	47,272	13%	127,650
Transfers and subsidies - capital (monetary alloc	911,882	940,118	1,057,376	-	100,000	881,146	(781,146)	-89%	940,118
Contributions & Contributed assets	31,142	26,762	8,000	-	-	6,667	(6,667)	-100%	26,762
Surplus/(Deficit) after capital transfers & contributions	1,002,853	1,094,838	1,157,535	(434,197)	521,399	1,261,940	(740,541)	-59%	1,094,529
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,002,853	1,094,838	1,157,535	(434,197)	521,399	1,261,940	(740,541)	-59%	1,094,529
Capital expenditure & funds sources									
Capital expenditure	1,681,903	1,048,122	1,337,529	55,972	592,999	910,102	(317,102)	-35%	1,048,122
Capital transfers recognised	912,279	940,118	1,157,376	45,413	498,014	777,614	(279,600)	-36%	940,118
Public contributions & donations	30,744	26,762	8,000	33	5,812	5,883	(71)	-1%	26,762
Borrowing	465,068	29,599	29,599	777	7,200	21,768	(14,568)	-67%	29,599
Internally generated funds	273,811	142,958	142,554	9,749	81,974	104,837	(22,863)	-22%	142,958
Total sources of capital funds	1,681,903	1,139,436	1,337,529	55,972	592,999	910,102	(317,102)	-35%	1,139,436
Financial position									
Total current assets	2,473,174	3,923,464	3,585,171		3,807,234				3,923,464
Total non current assets	18,520,965	19,267,621	18,933,192		19,687,558				19,267,621
Total current liabilities	2,519,664	3,290,505	3,626,536		2,800,102				3,290,505
Total non current liabilities	3,122,995	3,157,271	2,304,618		3,507,590				3,157,271
Community wealth/Equity	15,351,479	16,743,310	16,587,210		17,187,100				16,743,310
Cash flows									
Net cash from (used) operating	852,207	1,724,684	1,125,674	22,019	615,717	828,286	212,569	26%	1,724,684
Net cash from (used) investing	(1,211,766)	(1,123,843)	(1,067,382)	(55,972)	(592,999)	(889,485)	(296,485)	33%	(1,123,843)
Net cash from (used) financing	265,654	(70,675)	(49,056)	(17,212)	(125,920)	(40,880)	85,040	-208%	(70,675)
Cash/cash equivalents at the month/year end	231,774	1,021,610	241,011	-	592,292	129,695	(462,597)	-357%	1,225,660
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	320,194	173,679	161,597	201,425	123,380	127,852	750,724	#####	4,447,601
Creditors Age Analysis									
Total Creditors	199,791	9,658	38,081	38,628	68,463	-	-	-	354,620

MAN Mangaung - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		3,204,707	2,769,956	2,904,896	(276,547)	1,536,032	2,204,692	(668,660)	-30%	2,769,432
Executive and council		2,821	524	1,006	-	750	903	(153)	-17%	-
Finance and administration		3,201,886	2,769,432	2,903,891	(276,547)	1,535,282	2,203,789	(668,507)	-30%	2,769,432
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		244,012	92,129	75,709	1,501	18,488	51,224	(32,736)	-64%	92,129
Community and social services		8,565	5,740	5,740	334	3,710	4,566	(855)	-19%	5,740
Sport and recreation		2,405	7,095	5,595	304	2,958	4,213	(1,256)	-30%	7,095
Public safety		98,154	55,214	30,294	107	4,331	19,406	(15,075)	-78%	55,214
Housing		134,877	24,080	34,080	756	7,489	23,039	(15,551)	-67%	24,080
Health		11	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,663	16,595	25,105	1,076	13,074	19,346	(6,271)	-32%	16,595
Planning and development		11,707	12,422	20,932	1,025	12,948	16,857	(3,909)	-23%	12,422
Road transport		1,710	4,012	4,012	36	206	2,438	(2,232)	-92%	4,012
Environmental protection		246	161	161	15	(80)	51	(131)	-257%	161
<i>Trading services</i>		4,090,931	4,337,053	4,255,796	322,396	3,450,372	3,541,804	(91,432)	-3%	4,337,053
Energy sources		2,457,807	2,337,065	2,302,813	181,513	1,891,574	1,935,238	(43,663)	-2%	2,337,065
Water management		1,042,239	1,300,921	1,253,916	83,860	914,003	1,008,375	(94,372)	-9%	1,300,921
Waste water management		332,631	403,308	403,308	34,783	367,462	337,272	30,190	9%	403,308
Waste management		258,253	295,760	295,760	22,240	277,333	260,920	16,413	6%	295,760
<i>Other</i>	4	24,627	26,298	26,298	4,414	25,412	22,348	3,064	14%	26,298
Total Revenue - Functional	2	7,577,940	7,242,031	7,287,805	52,841	5,043,378	5,839,414	(796,036)	-14%	7,241,508
Expenditure - Functional										
<i>Governance and administration</i>		1,445,976	1,209,565	1,210,481	78,997	940,100	1,028,578	(88,478)	-9%	1,209,565
Executive and council		433,034	484,035	471,461	33,505	347,224	382,853	(35,629)	-9%	484,035
Finance and administration		1,012,942	725,530	739,019	45,492	592,876	645,725	(52,849)	-8%	725,530
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		655,324	687,547	699,097	41,101	471,600	555,298	(83,697)	-15%	458,776
Community and social services		187,862	158,135	145,816	11,691	129,726	123,119	6,607	5%	65,632
Sport and recreation		51,526	122,716	121,458	-	-	72,875	(72,875)	-100%	-
Public safety		305,971	250,803	284,142	22,056	229,004	237,619	(8,614)	-4%	250,803
Housing		93,632	142,341	133,850	7,209	111,360	113,387	(2,026)	-2%	142,341
Health		16,333	13,552	13,832	146	1,510	8,299	(6,789)	-82%	-
<i>Economic and environmental services</i>		770,815	462,846	455,636	26,778	237,851	348,651	(110,800)	-32%	92,955
Planning and development		122,354	92,955	93,048	19,821	96,746	83,157	13,589	16%	92,955
Road transport		609,791	337,585	332,554	6,958	141,105	247,474	(106,369)	-43%	-
Environmental protection		38,670	32,306	30,034	-	-	18,020	(18,020)	-100%	-
<i>Trading services</i>		3,668,828	3,751,334	3,732,823	338,979	2,958,308	3,046,300	(87,991)	-3%	3,751,334
Energy sources		2,226,322	2,220,107	2,205,213	158,885	1,734,322	1,768,044	(33,722)	-2%	2,220,107
Water management		892,857	891,932	895,773	109,975	749,445	764,662	(15,217)	-2%	891,932
Waste water management		293,572	437,423	401,887	52,690	267,970	315,555	(47,585)	-15%	437,423
Waste management		256,077	201,872	229,950	17,429	206,571	198,038	8,533	4%	201,872
<i>Other</i>		34,144	35,901	32,235	1,182	14,119	22,575	(8,456)	-37%	26,457
Total Expenditure - Functional	3	6,575,087	6,147,193	6,130,271	487,038	4,621,979	5,001,402	(379,423)	-8%	5,539,087
Surplus/ (Deficit) for the year		1,002,853	1,094,838	1,157,535	(434,197)	421,399	838,012	(416,613)	-50%	1,702,421

MAN Mangaung - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		3,204,707	2,769,956	2,904,896	(276,547)	1,536,032	2,204,692	(668,660)	-30%	2,769,432
Executive and council		2,821	524	1,006	—	750	903	(153)	(0)	—
Mayor and Council		2,821	—	—	—	—	903	(903)	(0)	—
Municipal Manager, Town Secretary and Chief Executive		—	524	1,006	—	750	750	—	#DIV/0!	—
Finance and administration		3,201,886	2,769,432	2,903,891	(276,547)	1,535,282	2,203,789	(668,507)	(0)	2,769,432
Administrative and Corporate Support		4,369	—	—	—	—	2,203,789	(2,203,789)	(0)	—
Asset Management		—	—	—	—	—	—	—	(0)	—
Budget and Treasury Office		3,149,398	1,472,275	1,616,734	(386,314)	424,550	—	424,550	#DIV/0!	1,472,275
Finance		—	1,260,886	1,260,886	106,012	1,069,759	—	1,069,759	#DIV/0!	1,260,886
Fleet Management		—	—	—	—	—	—	—	(0)	—
Human Resources		8,665	9,532	9,532	2,609	6,100	—	6,100	#DIV/0!	9,532
Information Technology		—	—	—	—	—	—	—	(0)	—
Legal Services		—	—	—	—	—	—	—	(0)	—
Marketing, Customer Relations, Publicity and Media Co-ordination		—	—	—	—	—	—	—	(0)	—
Property Services		39,453	23,929	13,929	1,045	33,339	—	33,339	#DIV/0!	23,929
Risk Management		—	—	—	—	—	—	—	(0)	—
Security Services		—	—	—	—	—	—	—	(0)	—
Supply Chain Management		—	2,810	2,810	102	1,534	—	1,534	#DIV/0!	2,810
Valuation Service		—	—	—	—	—	—	—	(0)	—
Internal audit		—	—	—	—	—	—	—	(0)	—
Governance Function		—	—	—	—	—	—	—	(0)	—
Community and public safety		244,012	92,129	75,709	1,501	18,488	51,224	(32,736)	(0)	92,129
Community and social services		8,565	5,740	5,740	334	3,710	4,566	(855)	(0)	5,740
Aged Care		—	—	—	—	—	4,566	(4,566)	(0)	—
Agricultural		—	—	—	—	—	—	—	(0)	—
Animal Care and Diseases		—	—	—	—	—	—	—	(0)	—
Cemeteries, Funeral Parlours and Crematoriums		3,368	3,502	3,502	257	2,915	—	2,915	#DIV/0!	3,502
Child Care Facilities		—	—	—	—	—	—	—	(0)	—
Community Halls and Facilities		2,845	—	—	—	—	—	—	(0)	—
Consumer Protection		—	—	—	—	—	—	—	(0)	—
Cultural Matters		—	—	—	—	—	—	—	(0)	—
Disaster Management		—	20	20	0	6	—	6	#DIV/0!	20
Education		—	—	—	—	—	—	—	(0)	—
Indigenous and Customary Law		—	—	—	—	—	—	—	(0)	—
Industrial Promotion		—	—	—	—	—	—	—	(0)	—
Language Policy		—	—	—	—	—	—	—	(0)	—
Libraries and Archives		2,329	288	288	15	129	—	129	#DIV/0!	288
Literacy Programmes		—	—	—	—	—	—	—	(0)	—
Media Services		—	—	—	—	—	—	—	(0)	—
Museums and Art Galleries		23	—	—	—	—	—	—	(0)	—
Population Development		—	—	—	—	—	—	—	(0)	—
Provincial Cultural Matters		—	—	—	—	—	—	—	(0)	—
Theatres		—	—	—	—	—	—	—	(0)	—
Zoo's		—	1,931	1,931	61	661	—	661	#DIV/0!	1,931
Sport and recreation		2,405	7,095	5,595	304	2,958	4,213	(1,256)	(0)	7,095
Beaches and Jetties		—	—	—	—	—	4,213	(4,213)	(0)	—
Casinos, Racing, Gambling, Wagering		—	—	—	—	—	—	—	(0)	—
Community Parks (including Nurseries)		—	—	—	—	—	—	—	(0)	—
Recreational Facilities		—	—	—	—	—	—	—	(0)	—
Sports Grounds and Stadiums		2,405	7,095	5,595	304	2,958	—	2,958	#DIV/0!	7,095
Public safety		98,154	55,214	30,294	107	4,331	19,406	(15,073)	(0)	55,214
Civil Defence		97,330	55,015	30,095	64	3,637	19,406	(15,769)	(0)	55,015
Cleansing		—	—	—	—	—	—	—	(0)	—
Control of Public Nuisances		—	—	—	—	—	—	—	(0)	—
Fencing and Fences		—	—	—	—	—	—	—	(0)	—
Fire Fighting and Protection		803	198	198	43	694	—	694	#DIV/0!	198
Licensing and Control of Animals		22	—	—	—	—	—	—	(0)	—
Housing		134,877	24,080	34,080	756	7,489	23,039	(15,551)	(0)	24,080
Housing		134,877	24,080	34,080	756	7,489	23,039	(15,551)	(0)	24,080
Informal Settlements		—	—	—	—	—	—	—	(0)	—
Health		11	—	—	—	—	—	—	(0)	—
Ambulance		—	—	—	—	—	—	—	(0)	—
Health Services		11	—	—	—	—	—	—	(0)	—
Laboratory Services		—	—	—	—	—	—	—	(0)	—
Food Control		—	—	—	—	—	—	—	(0)	—
Health Surveillance and Prevention of Communicable Diseases including immunizations		—	—	—	—	—	—	—	(0)	—
Vector Control		—	—	—	—	—	—	—	(0)	—
Chemical Safety		—	—	—	—	—	—	—	(0)	—
Economic and environmental services		13,663	16,595	25,105	1,076	13,074	19,346	(6,271)	(0)	16,595
Planning and development		11,707	12,422	20,932	1,025	12,948	16,857	(3,909)	(0)	12,422
Billboards		—	—	—	—	—	—	—	(0)	—
Corporate Wide Strategic Planning (IDPs, LEDs)		—	—	—	—	—	—	—	(0)	—
Central City Improvement District		—	—	—	—	—	—	—	(0)	—
Development Facilitation		—	—	—	—	—	—	—	(0)	—
Economic Development/Planning		519	—	—	—	—	—	—	(0)	—
Regional Planning and Development		—	—	—	—	—	—	—	(0)	—
Town Planning, Building Regulations and Enforcement, and City Engineer		11,187	12,422	20,932	1,025	12,948	16,857	(3,909)	(0)	12,422
Project Management Unit		—	—	—	—	—	—	—	(0)	—
Provincial Planning		—	—	—	—	—	—	—	(0)	—
Support to Local Municipalities		—	—	—	—	—	—	—	(0)	—
Road transport		1,710	4,012	4,012	36	206	2,438	(2,232)	(0)	4,012
Police Forces, Traffic and Street Parking Control		1,010	1,302	1,302	—	22	2,438	(2,416)	(0)	1,302
Pounds		—	—	—	—	—	—	—	(0)	—
Public Transport		—	—	—	—	—	—	—	(0)	—
Road and Traffic Regulation		—	—	—	—	—	—	—	(0)	—
Roads		700	2,710	2,710	36	184	—	184	#DIV/0!	2,710
Taxi Ranks		—	—	—	—	—	—	—	(0)	—
Environmental protection		246	161	161	15	(80)	51	(131)	(0)	161
Biodiversity and Landscape		—	—	—	—	—	—	—	(0)	—
Coastal Protection		—	—	—	—	—	—	—	(0)	—
Indigenous Forests		—	—	—	—	—	—	—	(0)	—
Nature Conservation		246	161	161	15	(80)	51	(131)	(0)	161
Pollution Control		—	—	—	—	—	—	—	(0)	—
Soil Conservation		—	—	—	—	—	—	—	(0)	—
Trading services		4,090,931	4,337,053	4,255,796	322,396	3,450,372	3,541,804	(91,432)	(0)	4,337,053
Energy sources		2,457,807	2,337,065	2,302,813	181,513	1,891,574	1,935,238	(43,663)	(0)	2,337,065
Electricity		2,457,807	2,337,065	2,302,813	181,513	1,891,574	1,935,238	(43,663)	(0)	2,337,065
Street Lighting and Signal Systems		—	—	—	—	—	—	—	(0)	—
Nonelectric Energy		—	—	—	—	—	—	—	(0)	—
Water management		1,042,239	1,300,921	1,253,916	83,860	914,003	1,008,375	(94,372)	(0)	1,300,921
Water Treatment		—	—	—	—	—	—	—	(0)	—
Water Distribution		1,042,239	1,300,921	1,253,916	83,860	914,003	1,008,375	(94,372)	(0)	1,300,921
Water Storage		—	—	—	—	—	—	—	(0)	—
Waste water management		332,631	403,308	403,308	34,783	367,462	337,272	30,190	0	403,308
Public Toilets		—	—	—	—	—	—	—	(0)	—
Sewerage		332,631	403,308	403,308	34,783	367,462	337,272	30,190	0	403,308
Storm Water Management		—	—	—	—	—	—	—	(0)	—
Waste Water Treatment		—	—	—	—	—	—	—	(0)	—
Waste management		258,253	295,760	295,760	22,240	277,333	260,920	16,413	0	295,760
Recycling		—	—	—	—	—	—	—	(0)	—
Solid Waste Disposal (Landfill Sites)		—	—	—	—	—	—	—	(0)	—
Solid Waste Removal		258,253	295,760	295,760	22,240	277,333	260,920	16,413	0	295,760
Street Cleaning		—	—	—	—	—	—	—	(0)	—
Other		24,627	26,298	26,298	4,414	25,412	22,348	3,064	0	26,298
Abattoirs		—	—	—	—	—	—	—	(0)	—
Air Transport		880	933	933	—	8	22,348	(22,340)	(0)	933
Forestry		—	—	—	—	—	—	—	(0)	—
Licensing and Regulation		—	—	—	—	—	—	—	(0)	—
Markets		23,747	25,366	25,366	4,414	25,403	—	25,403	#DIV/0!	25,366
Tourism		—	—	—	—	—	—	—	(0)	—
Total Revenue - Functional	2	7,577,940	7,242,031	7,287,805	52,841	5,043,378	5,839,414 </			

Expenditure - Functional									
Municipal governance and administration	1,445,976	1,209,565	1,210,481	78,997	940,100	1,028,578	(88,478)	(0)	1,209,565
Executive and council	433,034	484,035	471,461	33,505	347,224	382,853	(35,629)	(0)	484,035
Mayor and Council	405,728	449,070	436,600	16,005	181,627	382,853	(201,226)	(0)	449,070
Municipal Manager, Town Secretary and Chief Executive	27,306	34,965	34,862	17,500	165,597	165,597		#DIV/0!	34,965
Finance and administration	1,012,942	725,530	739,019	45,492	592,876	645,725	(52,849)	(0)	725,530
Administrative and Corporate Support	217,107	292,961	279,219	8,611	92,207	645,725	(553,518)	(0)	292,961
Asset Management									
Budget and Treasury Office	612,796	432,569	459,800	36,880	500,669	500,669		#DIV/0!	432,569
Finance									
Fleet Management									
Human Resources	66,257								
Information Technology	80,275								
Legal Services									
Marketing, Customer Relations, Publicity and Media Co-ordination									
Property Services	36,508								
Risk Management									
Security Services									
Supply Chain Management									
Valuation Service									
Internal audit									
Governance Function									
Community and public safety	655,324	687,547	699,097	41,101	471,600	555,298	(83,697)	(0)	458,776
Community and social services	187,862	158,135	145,816	11,691	129,726	123,119	(6,607)	(0)	65,632
Aged Care						123,119	(123,119)	(0)	
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums	31,636	26,863	23,683	5,096	66,588	66,588		#DIV/0!	26,863
Child Care Facilities									
Community Halls and Facilities	124,638	154	1,404						
Consumer Protection									
Cultural Matters									
Disaster Management		10,754	10,754	842	8,810	8,810		#DIV/0!	10,754
Education			(8,945)						
Indigenous and Customary Law		90,636	90,636						
Industrial Promotion									
Language Policy									
Libraries and Archives	29,190	28,015	26,661	5,688	53,702	53,702		#DIV/0!	28,015
Literacy Programmes									
Media Services									
Museums and Art Galleries	2,398	1,713	1,623	64	626	626		#DIV/0!	
Population Development									
Provincial Cultural Matters									
Theatres									
Zoo's									
Sport and recreation	51,526	122,716	121,458			72,875	(72,875)	(0)	
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)									
Recreational Facilities	51,526	122,716	121,458			72,875	(72,875)	(0)	
Sports Grounds and Stadiums									
Public safety	305,971	250,803	284,142	22,056	229,004	237,619	(8,614)	(0)	250,803
Civil Defence	210,155	180,428	209,641	16,279	172,263	237,619	(65,356)	(0)	180,428
Cleansing									
Control of Public Nuisances									
Fencing and Fences	77,180								
Fire Fighting and Protection	18,635	70,375	74,501	5,776	56,741	56,741		#DIV/0!	70,375
Licensing and Control of Animals									
Housing	93,632	142,341	133,850	7,209	111,360	113,387	(2,026)	(0)	142,341
Housing	93,632	142,341	133,850	7,209	111,360	113,387	(2,026)	(0)	142,341
Informal Settlements									
Health	16,333	13,552	13,832	146	1,510	8,299	(6,789)	(0)	
Ambulance									
Health Services	16,333	13,552	13,832	146	1,510	8,299	(6,789)	(0)	
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable Diseases including immunizations									
Vector Control									
Chemical Safety									
Economic and environmental services	770,815	462,846	455,636	26,778	237,851	348,651	(110,800)	(0)	92,955
Planning and development	122,354	92,955	93,048	19,821	96,746	83,157	13,589	0	92,955
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)									
Central City Improvement District									
Development Facilitation									
Economic Development/Planning	46,561	25,261	31,125	1,153	25,526	83,157	(57,631)	(0)	25,261
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City Engineer	75,793	67,694	61,924	18,668	71,220	71,220		#DIV/0!	67,694
Project Management Unit									
Provincial Planning									
Support to Local Municipalities									
Road transport	609,791	337,585	332,554	6,958	141,105	247,474	(106,369)	(0)	
Police Forces, Traffic and Street Parking Control	1,939	1,276	1,351						
Pounds									
Public Transport	142,000								
Road and Traffic Regulation	465,853	336,309	331,203	6,958	141,105	141,105		#DIV/0!	
Roads						247,474		(0)	
Taxi Ranks									
Environmental protection	38,670	32,306	30,034			18,020	(18,020)	(0)	
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation	38,670	32,306	30,034			18,020	(18,020)	(0)	
Pollution Control									
Soil Conservation									
Trading services	3,668,828	3,751,334	3,732,823	338,979	2,958,308	3,046,300	(87,991)	(0)	3,751,334
Energy sources	2,226,322	2,220,107	2,205,213	158,885	1,734,322	1,768,044	(33,722)	(0)	2,220,107
Electricity	2,221,971	2,220,107	2,205,213	158,885	1,734,322	1,768,044	(33,722)	(0)	2,220,107
Street Lighting and Signal Systems	4,351								
Nonelectric Energy									
Water management	892,857	891,932	895,773	109,975	749,445	764,662	(15,217)	(0)	891,932
Water Treatment									
Water Distribution	892,857	891,932	895,773	109,975	749,445	764,662	(15,217)	(0)	891,932
Water Storage									
Waste water management	293,572	437,423	401,887	52,690	267,970	315,555	(47,585)	(0)	437,423
Public Toilets									
Sewerage	293,572	437,423	401,887	52,690	267,970	315,555	(47,585)	(0)	437,423
Storm Water Management									
Waste Water Treatment									
Waste management	256,077	201,872	229,950	17,429	206,571	198,038	8,533	0	201,872
Recycling									
Solid Waste Disposal (Landfill Sites)	256,077	201,872	229,950	17,429	206,571	198,038	8,533	0	201,872
Solid Waste Removal									
Street Cleaning									
Other	34,144	35,901	32,235	1,182	14,119	22,575	(8,456)	(0)	26,457
Abattoirs									
Air Transport	449	78	78						
Forestry									
Licensing and Regulation									
Markets	23,892	26,457	24,468	897	10,401	22,575	(12,175)	(0)	26,457
Tourism	9,803	9,366	7,688	285	3,719	3,719		#DIV/0!	
Total Expenditure - Functional	6,575,087	6,147,193	6,130,271	487,038	4,621,979	5,001,402	(379,423)	(0)	5,539,087
Surplus/ (Deficit) for the year	1,002,853	1,094,838	1,157,535	(434,197)	421,399	838,012	(416,613)	(0)	1,702,421

MAN Mangaung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - City Manager	1	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		500	-	482	-	750	589	161	27.3%	-
Vote 3 - Corporate Services		15,115	16,627	15,127	2,913	9,058	11,082	(2,024)	-18.3%	16,627
Vote 4 - Finance		1,303,778	1,263,695	1,263,695	106,114	1,071,293	1,079,378	(8,085)	-0.7%	1,263,695
Vote 5 - Social Services		108,802	65,491	40,571	456	7,992	26,650	(18,658)	-70.0%	65,491
Vote 6 - Planning		30,558	33,410	41,910	5,439	38,345	36,007	2,338	6.5%	33,410
Vote 7 - Human Settlement and Housing		174,330	39,105	39,105	1,801	40,828	37,355	3,473	9.3%	39,105
Vote 8 - Economic and Rural Development		519	-	10	-	7	9	(2)	-24.3%	-
Vote 9 - Engineering Services		331,317	404,018	404,018	34,819	367,646	344,764	22,882	6.6%	404,018
Vote 10 - Water		1,038,334	1,295,858	1,248,853	83,860	914,003	1,005,338	(91,335)	-9.1%	1,295,858
Vote 11 - Waste and Fleet Management		255,228	295,760	295,760	22,240	277,333	253,884	23,449	9.2%	295,760
Vote 12 - Miscellaneous Services		1,784,546	1,480,822	1,625,281	(386,314)	424,547	1,103,012	(678,465)	-61.5%	1,480,822
Vote 13 - Naledi/Soutpan Regional Management		77,104	10,490	10,490	-	3	6,295	(6,292)	-100.0%	10,490
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd		2,457,807	2,337,176	2,302,504	181,513	1,891,574	1,935,052	(43,478)	-2.2%	2,337,176
Total Revenue by Vote	2	7,577,940	7,242,451	7,287,805	52,841	5,043,378	5,839,415	(796,037)	-13.6%	7,242,451
Expenditure by Vote										
Vote 1 - City Manager	1	191,874	131,334	126,859	8,714	80,927	100,032	(19,105)	-19.1%	131,334
Vote 2 - Executive Mayor		225,990	212,020	216,047	16,005	181,627	182,057	(430)	-0.2%	212,020
Vote 3 - Corporate Services		319,766	251,019	258,381	11,403	198,542	215,275	(16,733)	-7.8%	251,019
Vote 4 - Finance		257,368	237,411	261,826	10,737	196,528	215,698	(19,170)	-8.9%	237,411
Vote 5 - Social Services		541,205	437,994	456,774	33,746	358,730	378,378	(19,649)	-5.2%	437,994
Vote 6 - Planning		150,667	136,053	123,908	19,565	81,621	95,295	(13,674)	-14.3%	136,053
Vote 7 - Human Settlement and Housing		129,958	110,021	100,828	7,209	111,360	93,573	17,787	19.0%	110,021
Vote 8 - Economic and Rural Development		56,363	34,244	38,612	1,438	29,245	32,780	(3,535)	-10.8%	34,244
Vote 9 - Engineering Services		754,102	728,508	687,716	59,648	409,075	534,995	(125,919)	-23.5%	728,508
Vote 10 - Water		881,213	982,602	985,631	109,975	749,445	818,577	(69,132)	-8.4%	982,602
Vote 11 - Waste and Fleet Management		327,173	281,201	289,409	31,077	292,303	257,329	34,974	13.6%	281,201
Vote 12 - Miscellaneous Services		375,184	244,747	247,414	9,850	113,584	182,989	(69,405)	-37.9%	244,747
Vote 13 - Naledi/Soutpan Regional Management		76,036	78,835	83,840	5,024	45,016	62,573	(17,557)	-28.1%	78,835
Vote 14 - Strategic Projects & Service Delivery Regulation		61,865	65,800	52,516	3,762	39,654	42,958	(3,304)	-7.7%	65,800
Vote 15 - Electricity - Centlec (Soc) Ltd		2,226,322	2,215,824	2,200,511	158,885	1,734,322	1,788,894	(54,572)	-3.1%	2,215,824
Total Expenditure by Vote	2	6,575,087	6,147,612	6,130,271	487,038	4,621,979	5,001,402	(379,423)	-7.6%	6,147,612
Surplus/ (Deficit) for the year	2	1,002,853	1,094,838	1,157,535	(434,197)	421,399	838,012	(416,614)	-49.7%	1,094,838

MAN Mangaung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

R thousand	Vote Description	Ref	Budget Year 2017/18							YTD variance %	Full Year Forecast
			2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
Revenue by Vote											
	Vote 1 - City Manager	1	-	-	-	-	-	-	-	-	-
	1.1 - Office of the City Manager		-	-	-	-	-	-	-	-	-
	1.2 - Deputy Executive Director Operations		-	-	-	-	-	-	-	-	-
	1.3 - Deputy Executive Director Performance		-	-	-	-	-	-	-	-	-
	1.4 - Risk Management and Anti-Fraud & Corruption		-	-	-	-	-	-	-	-	-
	Vote 2 - Executive Mayor		500	-	482	-	750	589	161	27%	-
	2.1 - Office of the Speaker		-	-	-	-	-	-	-	-	-
	2.2 - Office of the Executive Mayor	500	500	-	482	-	750	589	161	27%	-
	2.3 - Office of the Councils Whip		-	-	-	-	-	-	-	-	-
	Vote 3 - Corporate Services		15,115	16,627	15,127	2,913	9,058	11,082	(2,024)	-18%	16,627
	3.1 - Head		-	-	-	-	-	-	-	-	-
	3.2 - Human Resource Development		5,677	6,245	6,245	2,408	4,382	11,082	(6,700)	-60%	6,245
	3.3 - Human Resource Management		2,988	3,287	3,287	201	1,718	-	1,718	#DIV/0!	3,287
	3.4 - Labour Relations		-	-	-	-	-	-	-	-	-
	3.5 - Legal Services		-	-	-	-	-	-	-	-	-
	3.6 - Facilities Management		6,450	7,095	5,595	304	2,958	-	2,958	#DIV/0!	7,095
	3.7 - Safety and Loss Control		-	-	-	-	-	-	-	-	-
	3.8 - Committee Services		-	-	-	-	-	-	-	-	-
	3.9 - Information Technology and Management		-	-	-	-	-	-	-	-	-
	Vote 4 - Finance		1,303,778	1,263,695	1,263,695	106,114	1,071,293	1,079,378	(8,085)	-1%	1,263,695
	4.1 - Property rates		1,153,416	1,237,100	1,237,100	100,784	1,034,333	1,079,378	(45,045)	-4%	1,237,100
	4.2 - Chief Financial Officer		1,798	-	-	-	10	-	10	#DIV/0!	-
	4.3 - Financial Management		726	-	-	-	-	-	-	-	-
	4.4 - Supply Chain Management		4,733	2,810	2,810	102	1,534	-	1,534	#DIV/0!	2,810
	4.5 - Revenue Management		143,105	23,786	23,786	5,228	35,415	-	35,415	#DIV/0!	23,786
	4.6 - Meter Reading		-	-	-	-	-	-	-	-	-
	4.7 - Asset Management		-	-	-	-	-	-	-	-	-
	4.8 - Financial Accounting		-	-	-	-	-	-	-	-	-
	Vote 5 - Social Services		108,802	65,491	40,571	456	7,992	26,650	(18,658)	-70%	65,491
	5.1 - Administration		-	-	-	-	-	26,650	(26,650)	-100%	-
	5.2 - Social Development		2,609	2,471	2,471	31	49	-	49	#DIV/0!	2,471
	5.3 - Emergency Management Services		803	198	198	43	694	-	694	#DIV/0!	198
	5.4 - Public Safety		98,340	56,296	31,376	64	3,637	-	3,637	#DIV/0!	56,296
	5.5 - Parks and Cemeteries		7,028	6,507	6,507	318	3,605	-	3,605	#DIV/0!	6,507
	5.6 - Disaster Management		22	20	20	0	6	-	6	#DIV/0!	20
	Vote 6 - Planning		30,558	33,410	41,910	5,439	38,345	36,007	2,338	6%	33,410
	6.1 - Administration and Finance		-	-	-	-	-	-	-	-	-
	6.2 - Town and Regional Planning		175	-	-	-	37	-	37	#DIV/0!	-
	6.3 - Land Use Control		6,635	8,045	16,545	1,025	12,905	36,007	(23,102)	-64%	8,045
	6.4 - Architectural and Survey Services		-	-	-	-	-	-	-	-	-
	6.5 - Geographic Information Services		-	-	-	-	-	-	-	-	-
	6.6 - Environmental Management		-	-	-	-	-	-	-	-	-
	6.7 - Economic Development		-	-	-	-	-	-	-	-	-
	6.8 - Fresh Produce Market		23,747	25,366	25,366	4,414	25,403	-	25,403	#DIV/0!	25,366
	Vote 7 - Human Settlement and Housing		174,330	39,105	39,105	1,801	40,828	37,355	3,473	9%	39,105
	7.1 - Head		-	-	-	-	-	-	-	-	-
	7.2 - Rental and Social Housing		7,327	8,060	8,060	756	7,489	37,355	(29,866)	-80%	8,060
	7.3 - Land Development and Property Management		39,453	22,140	22,140	1,042	12,576	-	12,576	#DIV/0!	22,140
	7.4 - Implementation Support		127,550	8,905	8,905	3	20,763	-	20,763	#DIV/0!	8,905
	7.5 - BNG Property Management		-	-	-	-	-	-	-	-	-
	7.6 - Informal Settlements		-	-	-	-	-	-	-	-	-
	7.7 - Housing		-	-	-	-	-	-	-	-	-
	Vote 8 - Economic and Rural Development		519	-	10	-	7	9	(2)	-24%	-
	8.1 - Administration and Strategic Support		-	-	-	-	-	-	-	-	-
	8.2 - Marketing and Investment Promotion		-	-	-	-	-	-	-	-	-
	8.3 - Tourism		-	-	-	-	-	-	-	-	-
	8.4 - Rural Development		-	-	-	-	-	-	-	-	-
	8.5 - SMME's	519	519	-	10	-	7	9	(2)	-24%	-
	Vote 9 - Engineering Services		331,317	404,018	404,018	34,819	367,646	344,764	22,882	7%	404,018
	9.1 - Head		-	-	-	-	-	-	-	-	-
	9.2 - Fleet Services and Engineering Support		-	-	-	-	-	-	-	-	-
	9.3 - Roads and Stormwater		698	710	710	36	184	344,764	(344,580)	-100%	710
	9.4 - Solid Waste Management		-	-	-	-	-	-	-	-	-
	9.5 - Sanitation		330,620	403,308	403,308	34,783	367,462	-	367,462	#DIV/0!	403,308
	Vote 10 - Water		1,038,334	1,295,858	1,248,853	83,860	914,003	1,005,338	(91,335)	-9%	1,295,858
	10.1 - Water		1,038,334	1,295,858	1,248,853	83,860	914,003	1,005,338	(91,335)	-9%	1,295,858
	Vote 11 - Waste and Fleet Management		255,228	295,760	295,760	22,240	277,333	253,884	23,449	9%	295,760
	11.1 - Strategic and Administration Support		-	-	-	-	-	253,884	(253,884)	-100%	-
	11.2 - Landfill Site Management		-	-	-	-	-	-	-	-	-
	11.3 - Disposal Sites		40	43	43	1	8	-	8	#DIV/0!	43
	11.4 - Solid Waste Management		-	-	-	-	-	-	-	-	-
	11.5 - Public Cleansing		-	-	-	-	-	-	-	-	-
	11.6 - Domestic Waste		245,128	287,323	287,323	21,573	270,472	-	270,472	#DIV/0!	287,323
	11.7 - Trade Waste		10,020	8,351	8,351	666	6,853	-	6,853	#DIV/0!	8,351
	11.8 - Botshabelo		20	22	22	-	-	-	-	-	22
	11.9 - Thaba Nchu		20	22	22	-	-	-	-	-	22
	11.10 - Fleet Services		-	-	-	-	-	-	-	-	-
	Vote 12 - Miscellaneous Services		1,784,546	1,480,822	1,625,281	(386,314)	424,547	1,103,012	(678,465)	-62%	1,480,822
	12.1 - Transfers, Grants and Miscellaneous		1,784,546	1,480,822	1,625,281	(386,314)	424,547	1,103,012	(678,465)	-62%	1,480,822
	Vote 13 - Naledi/Soutpan Regional Management		77,104	10,490	10,490	-	3	6,295	(6,292)	-100%	10,490
	13.1 - Office of the City Manager		-	-	-	-	-	6,295	(6,295)	-100%	-
	13.2 - Corporate Services		847	847	847	-	2	-	2	#DIV/0!	847
	13.3 - Budget and Treasury		62,871	136	136	-	-	-	-	-	136
	13.4 - Social Services		65	65	65	-	1	-	1	#DIV/0!	65
	13.5 - Planning and Development		4,377	4,377	4,377	-	-	-	-	-	4,377
	13.6 - Engineering Services		8,944	5,064	5,064	-	-	-	-	-	5,064
	13.7 - Soutpan		-	-	-	-	-	-	-	-	-
	Vote 14 - Strategic Projects & Service Delivery Re		-	-	-	-	-	-	-	-	-
	14.1 - Head		-	-	-	-	-	-	-	-	-
	14.2 - Strategic Projects		-	-	-	-	-	-	-	-	-
	14.3 - City Services, Monitoring and Evaluation		-	-	-	-	-	-	-	-	-
	14.4 - Regional Centre Bloemfontein		-	-	-	-	-	-	-	-	-
	14.5 - Regional Centre Botshabelo		-	-	-	-	-	-	-	-	-
	14.6 - Regional Centre Thaba Nchu		-	-	-	-	-	-	-	-	-
	Vote 15 - Electricity - Centlec (Soc) Ltd		2,457,807	2,337,176	2,302,504	181,513	1,891,574	1,935,052	(43,478)	-2%	2,337,176
	15.1 - Board of directors		-	-	-	-	-	1,935,052	(1,935,052)	-100%	-
	15.2 - Company Secretary		-	-	-	-	-	-	-	-	-
	15.3 - Chief Executive Officer		-	-	-	-	-	-	-	-	-
	15.4 - Finance		84,567	92,888	54,924	18,833	48,059	-	48,059	#DIV/0!	92,888
	15.5 - Corporate Services		3,453	3,661	3,661	36	604	-	604	#DIV/0!	3,661
	15.6 - Engineering		2,344,393	2,239,701	2,242,994	162,631	1,842,773	-	1,842,773	#DIV/0!	2,239,701
	15.7 - Customer Services		-	-	-	-	-	-	-	-	-
	15.8 - Design and Development, Engineering Wires &		-	-	-	-	-	-	-	-	-
	15.9 - Compliance and Performance		-	-	-	-	-	-	-	-	-
	15.10 - Naledi		25,404	926	926	12	137	-	137	#DIV/0!	926
Total Revenue by Vote		2	7,577,940	7,242,451	7,287,905	52,841	5,043,378	5,839,415	(796,037)	-14%	7,242,451

Expenditure by Vote									
Vote 1 - City Manager									
1.1 - Office of the City Manager	191,874	131,334	126,859	8,714	80,927	100,032	(19,105)	-13%	131,334
1.2 - Deputy Executive Director Operations	6,351	12,045	11,775	1,675	9,062	100,032	(90,970)	-91%	12,045
1.3 - Deputy Executive Director Performance	154,702	94,384	91,344	5,626	56,934		56,934	#DIV/0!	94,384
1.4 - Risk Management and Anti-Fraud & Corruption	11,220	8,214	7,604	208	2,657		2,657	#DIV/0!	8,214
	19,601	16,691	16,136	1,206	12,275		12,275	#DIV/0!	16,691
Vote 2 - Executive Mayor									
2.1 - Office of the Speaker	225,990	212,020	216,047	16,005	181,627	182,057	(430)	0%	212,020
2.2 - Office of the Executive Mayor	113,184	125,601	128,077	9,430	10,248	182,057	(71,810)	-39%	125,601
2.3 - Office of the Councils Whip	102,218	75,681	77,033	5,468	61,465		61,465	#DIV/0!	75,681
	10,588	10,838	10,938	1,106	9,914		9,914	#DIV/0!	10,838
Vote 3 - Corporate Services									
3.1 - Head	319,766	251,019	258,381	11,403	198,542	215,275	(16,733)	-8%	251,019
3.2 - Human Resource Development	7,039	7,697	7,877	644	5,329	215,275	(209,946)	-93%	7,697
3.3 - Human Resource Management	15,448	14,167	5,341	1,085	12,384		12,384	#DIV/0!	14,167
3.4 - Labour Relations	42,101	36,167	37,996	2,975	30,422		30,422	#DIV/0!	36,167
3.5 - Legal Services	11,409	11,373	11,867	2,267	10,599		10,599	#DIV/0!	11,373
3.6 - Facilities Management	14,669	11,907	20,190	782	10,330		10,330	#DIV/0!	11,907
3.7 - Safety and Loss Control	123,974	84,546	84,396	4,918	65,950		65,950	#DIV/0!	84,546
3.8 - Committee Services	3,073	2,690	2,690	206	2,281		2,281	#DIV/0!	2,690
3.9 - Information Technology and Management	21,778	19,185	19,185	1,418	13,144		13,144	#DIV/0!	19,185
	80,275	63,298	68,839	(2,892)	48,104		48,104	#DIV/0!	63,298
Vote 4 - Finance									
4.1 - Property rates	257,368	237,411	261,826	10,737	196,528	215,698	(19,170)	-9%	237,411
4.2 - Chief Financial Officer	46,259	28,581	29,091	1,183	15,492	215,698	(215,698)	-100%	28,581
4.3 - Financial Management	10,631	8,263	8,713	597	6,290		6,290	#DIV/0!	8,263
4.4 - Supply Chain Management	27,359	23,285	24,314	1,739	19,161		19,161	#DIV/0!	23,285
4.5 - Revenue Management	118,543	118,543	122,431	5,077	98,032		98,032	#DIV/0!	118,543
4.6 - Meter Reading	29,523	38,213	40,113	3,435	30,250		30,250	#DIV/0!	38,213
4.7 - Asset Management	14,244	12,219	29,613	(1,505)	22,918		22,918	#DIV/0!	12,219
4.8 - Financial Accounting	10,807	7,616	7,551	211	4,385		4,385	#DIV/0!	7,616
Vote 5 - Social Services									
5.1 - Administration	541,205	437,994	456,774	33,746	358,730	378,378	(19,649)	-5%	437,994
5.2 - Social Development	6,816	5,768	5,849	438	3,972	378,378	(374,406)	-99%	5,768
5.3 - Emergency Management Services	79,706	65,858	56,256	5,314	50,355		50,355	#DIV/0!	65,858
5.4 - Public Safety	77,180	67,879	72,070	5,776	56,741		56,741	#DIV/0!	67,879
5.5 - Parks and Cemeteries	212,094	171,960	202,849	16,279	172,263		172,263	#DIV/0!	171,960
5.6 - Disaster Management	146,180	115,774	109,218	5,096	66,588		66,588	#DIV/0!	115,774
	19,228	10,754	10,532	842	8,810		8,810	#DIV/0!	10,754
Vote 6 - Planning									
6.1 - Administration and Finance	150,667	136,053	123,908	19,565	81,621	95,295	(13,674)	-14%	136,053
6.2 - Town and Regional Planning	40,849	35,563	34,243	15,219	33,738	95,295	(61,557)	-65%	35,563
6.3 - Land Use Control	20,978	27,618	23,222	812	8,504		8,504	#DIV/0!	27,618
6.4 - Architectural and Survey Services	38,608	26,572	25,225	1,674	17,977		17,977	#DIV/0!	26,572
6.5 - Geographic Information Services	7,731	4,194	4,037	272	2,954		2,954	#DIV/0!	4,194
6.6 - Environmental Management	6,881	5,714	5,782	318	3,597		3,597	#DIV/0!	5,714
6.7 - Economic Development	11,729	15,169	12,164	374	4,449		4,449	#DIV/0!	15,169
6.8 - Fresh Produce Market	23,892	21,224	19,235	897	10,401		10,401	#DIV/0!	21,224
Vote 7 - Human Settlement and Housing									
7.1 - Head	129,958	110,021	100,828	7,209	111,360	93,573	17,787	19%	110,021
7.2 - Rental and Social Housing	12,484	10,934	3,112	489	6,778	93,573	(86,795)	-93%	10,934
7.3 - Land Development and Property Management	21,684	18,775	16,065	996	46,617		46,617	#DIV/0!	18,775
7.4 - Implementation Support	7,354	25,226	25,133	285	17,594		17,594	#DIV/0!	25,226
7.5 - BNG Property Management	8,040	5,873	6,105	663	6,354		6,354	#DIV/0!	5,873
7.6 - Informal Settlements	19,195	19,986	19,000	967	8,807		8,807	#DIV/0!	19,986
7.7 - Housing	32,232	29,228	31,412	2,433	25,210		25,210	#DIV/0!	29,228
Vote 8 - Economic and Rural Development									
8.1 - Administration and Strategic Support	56,363	34,244	38,612	1,438	29,245	32,780	(3,535)	-11%	34,244
8.2 - Marketing and investment Promotion	9,077	4,794	4,948	318	3,426	32,780	(29,354)	-90%	4,794
8.3 - Tourism	14,571	9,993	18,159	261	15,595		15,595	#DIV/0!	9,993
8.4 - Rural Development	9,802	7,223	5,469	285	3,719		3,719	#DIV/0!	7,223
8.5 - SMME's	11,472	4,085	2,579	140	1,506		1,506	#DIV/0!	4,085
	11,440	8,151	7,456	434	4,999		4,999	#DIV/0!	8,151
Vote 9 - Engineering Services									
9.1 - Head	754,102	728,508	687,716	59,648	409,075	534,995	(125,919)	-24%	728,508
9.2 - Fleet Services and Engineering Support	4,687	5,876	6,026	605	4,959	534,995	(530,036)	-99%	5,876
9.3 - Roads and Stormwater	461,631	364,612	360,118	6,353	136,146		136,146	#DIV/0!	364,612
9.4 - Solid Waste Management	287,784	358,021	321,573	52,690	267,970		267,970	#DIV/0!	358,021
9.5 - Sanitation									
Vote 10 - Water									
10.1 - Water	881,213	982,602	985,631	109,975	748,445	818,577	(69,132)	-8%	982,602
	981,213	982,602	985,631	109,975	748,445	818,577	(69,132)	-8%	982,602
Vote 11 - Waste and Fleet Management									
11.1 - Strategic and Administration Support	327,173	281,201	289,409	31,077	292,303	257,329	34,974	14%	281,201
11.2 - Landfill Management	1,454	4,010	4,070	252	2,621		2,621	#DIV/0!	4,010
11.3 - Disposal Sites	5,822	5,911	4,641	368	4,078		4,078	#DIV/0!	5,911
11.4 - Solid Waste Management	52,184	47,532	46,040	1,968	28,861		28,861	#DIV/0!	47,532
11.5 - Public Cleansing	4,527	5,559	5,769	423	5,920		5,920	#DIV/0!	5,559
11.6 - Domestic Waste	57,747	39,443	51,463	4,234	59,120		59,120	#DIV/0!	39,443
11.7 - Trade Waste	53,286	34,602	43,624	3,425	43,531		43,531	#DIV/0!	34,602
11.8 - Botshabelo	39,279	36,667	38,687	3,629	31,753		31,753	#DIV/0!	36,667
11.9 - Thaba Nchu	29,530	20,125	22,485	2,187	22,668		22,668	#DIV/0!	20,125
11.10 - Fleet Services	18,959	13,994	15,794	1,368	13,937		13,937	#DIV/0!	13,994
11.11 - Miscellaneous Services	64,495	73,357	56,835	13,648	85,732		85,732	#DIV/0!	73,357
11.12 - Transfers, Grants and Miscellaneous	375,184	244,747	247,414	9,850	113,584	182,989	(69,405)	-38%	244,747
	375,184	244,747	247,414	9,850	113,584	182,989	(69,405)	-38%	244,747
Vote 13 - Naledi/Soutpan Regional Management									
13.1 - Office of the City Manager	76,036	78,835	83,840	5,024	45,016	62,573	(17,557)	-28%	78,835
13.2 - Corporate Services	11,284	12,122	11,117	788	6,348	62,573	(56,225)	-90%	12,122
13.3 - Budget and Treasury	8,681	6,608	7,449	538	4,991		4,991	#DIV/0!	6,608
13.4 - Social Services	18,884	17,102	18,884	1,100	8,104		8,104	#DIV/0!	17,102
13.5 - Planning and Development	4,190	3,669	4,185	334	3,284		3,284	#DIV/0!	3,669
13.6 - Engineering Services	1,596	2,082	2,142	93	733		733	#DIV/0!	2,082
13.7 - Soutpan	31,401	21,038	22,673	1,511	15,662		15,662	#DIV/0!	21,038
	16,153	17,390	17,390	660	5,895		5,895	#DIV/0!	16,153
Vote 14 - Strategic Projects & Service Delivery Re									
14.1 - Head	61,865	65,800	52,516	3,762	39,654	42,958	(3,304)	-8%	65,800
14.2 - Strategic Projects	17,492	28,843	14,637	325	4,380	42,958	(38,578)	-90%	28,843
14.3 - City Services, Monitoring and Evaluation	7,119	210	210	591	5,089		5,089	#DIV/0!	210
14.4 - Regional Centre Bloemfontein	15,894	16,030	15,989	1,247	12,989		12,989	#DIV/0!	16,030
14.5 - Regional Centre Botshabelo	11,076	12,410	12,712	880	9,439		9,439	#DIV/0!	12,410
14.6 - Regional Centre Thaba Nchu	8,411	8,517	8,937	720	7,538		7,538	#DIV/0!	8,517
Vote 15 - Electricity - Centec (Soc) Ltd									
15.1 - Board of directors	2,226,322	2,215,824	2,200,511	158,885	1,734,322	1,788,894	(54,572)	-3%	2,215,824
15.2 - Company Secretary	2,621	2,798	2,798	122	1,127	1,788,894	(1,787,766)	-100%	2,798
15.3 - Chief Executive Officer	3,847	3,847	3,935	111	1,808		1,808	#DIV/0!	3,847
15.4 - Finance	57,682	71,060	68,867	4,645	56,881		56,881	#DIV/0!	71,060
15.5 - Corporate Services	245,799	228,132	151,467	15,303	173,187		173,187	#DIV/0!	228,132
15.6 - Engineering	141,307	64,684	51,201	2,554	23,365		23,365	#DIV/0!	64,684
15.7 - Customer Services	1,502,059	1,484,278	1,504,560	107,340	1,215,429		1,215,429	#DIV/0!	1,484,278
15.8 - Design and Development, Engineering Wires &	186,601	246,403	306,939	22,935	211,627		211,627	#DIV/0!	246,403
15.9 - Compliance and Performance	59,350	90,997	89,370	4,416	36,005		36,005	#DIV/0!	90,997
15.10 - Naledi	27,056	23,625	21,374	1,459	14,894		14,894	#DIV/0!	23,625
Total Expenditure by Vote	6,575,087	6,147,612	6,130,271	487,038	4,621,979	5,001,402	(379,423)	(0)	6,147,612
Surplus/ (Deficit) for the year	1,002,853	1,094,838	1,137,535	(434,197)	42				

MAN Mangaung - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1,025,471	1,103,200	1,103,200	91,716	900,434	931,156	(30,722)	-3%	1,103,200
Service charges - electricity revenue		2,364,545	2,237,750	2,237,750	162,449	1,839,326	1,853,808	(14,482)	-1%	2,237,750
Service charges - water revenue		827,919	945,264	898,259	58,754	599,087	708,941	(109,854)	-15%	945,264
Service charges - sanitation revenue		237,468	282,575	282,575	25,749	249,119	239,591	9,528	4%	282,575
Service charges - refuse revenue		81,969	109,502	109,502	9,156	90,874	91,232	(358)	0%	109,502
Service charges - other		498	548	548	-	-	329	(329)	-100%	548
Rental of facilities and equipment		14,010	35,111	33,611	2,327	24,506	20,964	3,541	17%	35,111
Interest earned - external investments		66,450	26,984	24,755	3,300	24,570	17,616	6,954	39%	26,984
Interest earned - outstanding debtors		165,237	229,648	229,648	21,661	210,869	203,379	7,490	4%	229,648
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		98,367	58,115	44,908	438	11,850	29,156	(17,306)	-59%	58,115
Licences and permits		814	243	253	16	(58)	113	(172)	-152%	243
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		1,202,934	1,040,688	1,051,397	(354,486)	930,473	798,740	131,733	16%	1,040,688
Other revenue		430,275	205,636	205,716	31,761	162,329	157,153	5,176	3%	205,636
Gains on disposal of PPE		118,959	309	309	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		6,634,917	6,275,571	6,222,430	52,841	5,043,378	5,052,179	(8,801)	0%	6,275,263
Expenditure By Type										
Employee related costs		1,517,424	1,707,028	1,854,049	156,017	1,515,970	1,533,645	(17,675)	-1%	1,707,028
Remuneration of councillors		55,482	60,200	60,266	5,198	51,866	50,648	1,218	2%	60,200
Debt impairment		333,108	210,833	210,833	124,253	275,236	157,070	118,165	75%	210,833
Depreciation & asset impairment		578,640	495,857	498,652	7,749	280,380	319,644	(39,263)	-12%	495,857
Finance charges		146,545	251,429	251,429	65,600	224,748	199,237	25,511	13%	251,429
Bulk purchases		1,842,140	1,891,034	1,891,034	72,952	1,479,317	1,530,684	(51,367)	-3%	1,891,034
Other materials		131,029	94,890	93,725	14,692	67,711	61,541	6,170	10%	94,890
Contracted services		880,417	981,812	852,234	31,586	512,298	571,943	(59,645)	-10%	981,812
Transfers and subsidies		30,852	23,600	23,804	1,980	7,286	17,211	(9,924)	-58%	23,600
Other expenditure		1,059,450	430,930	394,245	7,013	207,167	236,429	(29,262)	-12%	430,930
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		6,575,087	6,147,612	6,130,271	487,038	4,621,979	4,678,052	(56,072)	-1%	6,147,612
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		59,829	127,959	92,159	(434,197)	421,399	374,127	47,272	0	127,650
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		911,882	940,118	1,057,376	-	100,000	881,146	(781,146)	(0)	940,118
Transfers and subsidies - capital (in-kind - all)		31,142	26,762	8,000	-	-	6,667	(6,667)	(0)	26,762
Surplus/(Deficit) after capital transfers & contributions		1,002,853	1,094,838	1,157,535	(434,197)	521,399	1,261,940			1,094,529
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1,002,853	1,094,838	1,157,535	(434,197)	521,399	1,261,940			1,094,529
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1,002,853	1,094,838	1,157,535	(434,197)	521,399	1,261,940			1,094,529
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1,002,853	1,094,838	1,157,535	(434,197)	521,399	1,261,940			1,094,529

MAN Mangaung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Manager		40,542	-	107,444	1,280	21,856	70,957	(49,100)	-69%	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		24,536	4,740	6,240	-	3,744	(3,744)	-100%	-	4,740
Vote 4 - Finance		3,162	2,039	2,039	0	585	1,436	(851)	-59%	2,039
Vote 5 - Social Services		44,917	12,162	9,672	-	5,673	7,273	(1,601)	-22%	12,162
Vote 6 - Planning		17,640	13,964	5,993	-	3,448	4,969	(1,521)	-31%	13,964
Vote 7 - Human Settlement and Housing		21,657	61,800	69,156	-	-	41,494	(41,494)	-100%	61,800
Vote 8 - Economic and Rural Development		(3,572)	11,100	8,700	622	13,002	5,864	7,138	122%	11,100
Vote 9 - Engineering Services		473,640	378,100	474,600	7,854	220,558	303,859	(83,301)	-27%	378,100
Vote 10 - Water		216,638	126,454	134,381	19,367	97,588	107,947	(10,359)	-10%	126,454
Vote 11 - Waste and Fleet Management		93,968	41,278	39,229	1,337	10,629	25,582	(14,953)	-58%	41,278
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soutpan Regional Management		24,905	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation		62,043	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd		224,779	116,469	97,110	12,910	81,806	74,133	7,672	10%	116,469
Total Capital Multi-year expenditure	4,7	1,244,854	768,106	954,564	43,369	455,144	647,258	(192,113)	-30%	768,106
Single Year expenditure appropriation	2									
Vote 1 - City Manager		3,929	63,773	69,871	2,546	29,157	50,771	(21,614)	-43%	63,773
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		9,414	1,500	7,182	300	4,598	5,517	(919)	-17%	1,500
Vote 4 - Finance		(1,500)	-	3,193	-	-	1,916	(1,916)	-100%	-
Vote 5 - Social Services		(13,406)	2,320	35,820	119	741	21,694	(20,953)	-97%	2,320
Vote 6 - Planning		(3,784)	6,600	19,456	1,865	6,678	13,412	(6,733)	-50%	6,600
Vote 7 - Human Settlement and Housing		34,084	53,000	58,245	4,135	13,262	37,921	(24,659)	-65%	53,000
Vote 8 - Economic and Rural Development		22,741	9,724	18,082	-	-	14,015	(14,015)	-100%	9,724
Vote 9 - Engineering Services		295,851	109,100	124,681	3,638	82,922	89,690	(6,768)	-8%	109,100
Vote 10 - Water		85,941	1,500	17,500	-	-	10,500	(10,500)	-100%	1,500
Vote 11 - Waste and Fleet Management		(7,394)	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soutpan Regional Management		(11,164)	17,500	13,934	-	496	8,408	(7,912)	-94%	17,500
Vote 14 - Strategic Projects & Service Delivery Regulation		14,336	15,000	15,000	-	-	9,000	(9,000)	-100%	15,000
Vote 15 - Electricity - Centlec (Soc) Ltd		8,000	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	437,048	280,017	382,965	12,602	137,855	262,844	(124,989)	-48%	280,017
Total Capital Expenditure		1,681,903	1,048,122	1,337,529	55,972	592,999	910,102	(317,102)	-35%	1,048,122
Capital Expenditure - Functional Classification										
Governance and administration		233,473	216,289	235,233	4,903	63,023	159,875	(96,852)	-61%	216,289
Executive and council		134,591	170,087	190,790	3,826	51,013	129,812	(78,799)	-61%	170,087
Finance and administration		1,662	2,039	5,232	0	585	3,351	(2,767)	-83%	2,039
Internal audit		97,219	44,163	39,211	1,077	11,425	26,712	(15,286)	-57%	44,163
Community and public safety		91,117	137,782	180,502	4,254	20,214	113,064	(92,850)	-82%	137,782
Community and social services		17,879	11,022	18,022	-	3,841	12,331	(8,490)	-69%	11,022
Sport and recreation		9,166	8,500	2,440	-	373	1,532	(1,159)	-76%	8,500
Public safety		8,332	3,460	40,460	119	2,738	24,478	(21,740)	-89%	3,460
Housing		55,741	114,800	119,580	4,135	13,262	74,722	(61,460)	-82%	114,800
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		356,902	240,124	370,780	8,924	23,088	169,372	(146,285)	-86%	240,124
Planning and development		32,268	40,424	55,499	2,486	23,088	40,204	(17,116)	-43%	40,424
Road transport		319,334	199,700	315,281	6,438	-	129,169	(129,169)	-100%	199,700
Environmental protection		5,300	-	-	-	-	-	-	-	-
Trading services		999,654	544,278	550,051	37,891	486,634	467,197	19,438	4%	544,278
Energy sources		232,779	116,469	97,110	12,910	81,806	74,133	7,672	10%	116,469
Water management		302,579	127,954	172,936	19,367	97,588	131,080	(33,492)	-26%	127,954
Waste water management		450,156	298,000	273,600	5,054	203,116	233,710	(30,594)	-13%	298,000
Waste management		14,139	1,855	6,404	560	104,124	28,273	75,851	268%	1,855
Other		757	964	964	-	40	594	(554)	-93%	964
Total Capital Expenditure - Functional Classification	3	1,681,903	1,139,436	1,337,529	55,972	592,999	910,102	(317,102)	-35%	1,139,436
Funded by:										
National Government		912,279	940,118	1,157,376	45,413	498,014	777,614	(279,600)	-36%	940,118
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		912,279	940,118	1,157,376	45,413	498,014	777,614	(279,600)	-36%	940,118
Public contributions & donations	5	30,744	26,762	8,000	33	5,812	5,883	(71)	-1%	26,762
Borrowing	6	465,068	29,599	29,599	777	7,200	21,768	(14,568)	-67%	29,599
Internally generated funds		273,811	142,958	142,554	9,749	81,974	104,837	(22,863)	-22%	142,958
Total Capital Funding		1,681,903	1,139,436	1,337,529	55,972	592,999	910,102	(317,102)	-35%	1,139,436

MAN Mangaung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M10 April

Vote Description	Ref	Budget Year 2017/18								Full Year Forecast
		2016/17	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousand		Audited Outcome								
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 1 - City Manager	1	40,542	-	16,130	1,280	21,856	70,957	(49,100)	-69%	-
1.1 - Office of the City Manager		40,542	-	16,130	1,280	21,856	70,957	(49,100)	-69%	-
1.2 - Deputy Executive Director Operations		-	-	-	-	-	-	-	-	-
1.3 - Deputy Executive Director Performance		-	-	-	-	-	-	-	-	-
1.4 - Risk Management and Anti-Fraud & Corruption		-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker		-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor		-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		24,536	4,740	6,240	-	-	3,744	(3,744)	-100%	4,740
3.1 - Head		-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development		-	-	-	-	-	-	-	-	-
3.3 - Human Resource Management		-	-	-	-	-	-	-	-	-
3.4 - Labour Relations		-	-	-	-	-	-	-	-	-
3.5 - Legal Services		-	-	-	-	-	-	-	-	-
3.6 - Facilities Management		24,536	2,000	2,000	-	-	3,744	(3,744)	-100%	2,000
3.7 - Safety and Loss Control		-	-	-	-	-	-	-	-	-
3.8 - Committee Services		-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management		-	2,740	4,240	-	-	-	-	-	2,740
Vote 4 - Finance		3,162	2,039	2,039	0	585	1,436	(851)	-59%	2,039
4.1 - Property rates		-	-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer		-	-	-	-	-	-	-	-	-
4.3 - Financial Management		-	-	-	-	-	-	-	-	-
4.4 - Supply Chain Management		-	-	-	-	-	-	-	-	-
4.5 - Revenue Management		-	-	-	-	-	-	-	-	-
4.6 - Meter Reading		-	-	-	-	-	-	-	-	-
4.7 - Asset Management		3,162	2,039	2,039	0	585	1,436	(851)	-59%	2,039
4.8 - Financial Accounting		-	-	-	-	-	-	-	-	-
Vote 5 - Social Services		44,917	12,162	9,672	-	5,673	7,273	(1,601)	-22%	12,162
5.1 - Administration		-	-	-	-	-	-	-	-	-
5.2 - Social Development		-	-	-	-	-	-	-	-	-
5.3 - Emergency Management Services		4,191	-	(5,000)	-	-	-	-	-	-
5.4 - Public Safety		140	1,140	3,651	-	1,997	-	1,997	#DIV/0!	1,140
5.5 - Parks and Cemeteries		40,586	11,022	11,022	-	3,676	7,273	(3,598)	-49%	11,022
5.6 - Disaster Management		-	-	-	-	-	-	-	-	-
Vote 6 - Planning		17,640	13,964	5,993	-	3,448	4,969	(1,521)	-31%	13,964
6.1 - Administration and Finance		-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning		17,640	13,000	5,029	-	3,408	4,969	(1,562)	-31%	13,000
6.3 - Land Use Control		-	-	-	-	-	-	-	-	-
6.4 - Architectural and Survey Services		-	-	-	-	-	-	-	-	-
6.5 - Geographic Information Services		-	-	-	-	-	-	-	-	-
6.6 - Environmental Management		-	-	-	-	-	-	-	-	-
6.7 - Economic Development		-	-	-	-	-	-	-	-	-
6.8 - Fresh Produce Market		-	964	964	-	40	-	40	#DIV/0!	964
Vote 7 - Human Settlement and Housing		21,657	61,800	69,156	-	-	41,494	(41,494)	-100%	61,800
7.1 - Head		-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing		(16,315)	-	-	-	-	41,494	(41,494)	-100%	-
7.3 - Land Development and Property Management		-	-	-	-	-	-	-	-	-
7.4 - Implementation Support		2,120	-	-	-	-	-	-	-	-
7.5 - BNG Property Management		-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements		35,851	61,800	69,156	-	-	-	-	-	61,800
7.7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development		(3,572)	11,100	8,700	622	13,002	5,864	7,138	122%	11,100
8.1 - Administration and Strategic Support		-	-	-	-	-	-	-	-	-
8.2 - Marketing and investment Promotion		-	2,000	500	-	-	5,864	(5,864)	-100%	2,000
8.3 - Tourism		2,686	1,500	600	-	-	-	-	-	1,500
8.4 - Rural Development		6,707	6,000	6,000	-	255	-	255	#DIV/0!	6,000
8.5 - SMME's		(12,965)	1,600	1,600	622	12,747	-	12,747	#DIV/0!	1,600
Vote 9 - Engineering Services		473,640	378,100	374,600	7,854	220,558	303,859	(83,301)	-27%	378,100
9.1 - Head		-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support		-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater		182,372	80,100	80,100	2,800	20,872	303,859	(282,987)	-93%	80,100
9.4 - Solid Waste Management		-	-	-	-	-	-	-	-	-
9.5 - Sanitation		291,267	298,000	294,500	5,054	199,687	-	199,687	#DIV/0!	298,000
Vote 10 - Water		216,638	126,454	134,381	19,367	97,588	107,947	(10,359)	-10%	126,454
10.1 - Water		216,638	126,454	134,381	19,367	97,588	107,947	(10,359)	-10%	126,454
Vote 11 - Waste and Fleet Management		93,968	41,278	39,229	1,337	10,629	25,582	(14,953)	-58%	41,278
11.1 - Strategic and Administration Support		-	-	-	-	-	-	-	-	-
11.2 - Landfill Site Management		-	-	-	-	-	-	-	-	-
11.3 - Disposal Sites		-	-	-	-	-	-	-	-	-
11.4 - Solid Waste Management		14,119	11,679	11,679	-	-	25,582	(25,582)	-100%	11,679
11.5 - Public Cleansing		-	-	-	-	-	-	-	-	-
11.6 - Domestic Waste		-	-	-	-	-	-	-	-	-
11.7 - Trade Waste		-	-	-	-	-	-	-	-	-
11.8 - Botshabelo		-	-	-	-	-	-	-	-	-
11.9 - Thaba Nchu		-	-	-	-	-	-	-	-	-
11.10 - Fleet Services		79,849	29,599	27,549	1,337	10,629	-	10,629	#DIV/0!	29,599
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soutpan Regional Management		24,905	-	-	-	-	-	-	-	-
13.1 - Office of the City Manager		24,905	-	-	-	-	-	-	-	-
13.2 - Corporate Services		-	-	-	-	-	-	-	-	-
13.3 - Budget and Treasury		-	-	-	-	-	-	-	-	-
13.4 - Social Services		-	-	-	-	-	-	-	-	-
13.5 - Planning and Development		-	-	-	-	-	-	-	-	-
13.6 - Engineering Services		-	-	-	-	-	-	-	-	-
13.7 - Soutpan		-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation		62,043	-	-	-	-	-	-	-	-
14.1 - Head		-	-	-	-	-	-	-	-	-
14.2 - Strategic Projects		62,043	-	-	-	-	-	-	-	-
14.3 - City Services, Monitoring and Evaluation		-	-	-	-	-	-	-	-	-
14.4 - Regional Centre Bloemfontein		-	-	-	-	-	-	-	-	-
14.5 - Regional Centre Botshabelo		-	-	-	-	-	-	-	-	-
14.6 - Regional Centre Thaba Nchu		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd		224,779	116,469	97,110	12,910	81,806	74,133	7,672	10%	116,469
15.1 - Board of directors		-	-	-	-	-	-	-	-	-
15.2 - Company Secretary		-	-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer		-	-	-	-	-	-	-	-	-
15.4 - Finance		5,000	7,874	7,874	823	7,064	74,133	(67,069)	-90%	7,874
15.5 - Corporate Services		-	739	739	12,080	69,851	-	69,851	#DIV/0!	739
15.6 - Engineering		-	-	-	-	-	-	-	-	-
15.7 - Customer Services		-	-	-	-	-	-	-	-	-
15.8 - Design and Development, Engineering Wires & Distribution		23,100	107,856	88,498	7	4,890	-	4,890	#DIV/0!	107,856
15.9 - Compliance and Performance		172,887	-	-	-	-	-	-	-	-
15.10 - Naledi		23,792	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		1,244,854	768,106	763,250	43,369	455,144	647,258	(192,113)	-30%	768,106

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
	1									
Vote 1 - City Manager	3,929	63,773	69,871	2,546	29,157	50,771	(21,614)	-43%	63,773	
1.1 - Office of the City Manager	3,929	63,773	69,871	2,546	29,157	50,771	(21,614)	-43%	63,773	
1.2 - Deputy Executive Director Operations	-	-	-	-	-	-	-	-	-	
1.3 - Deputy Executive Director Performance	-	-	-	-	-	-	-	-	-	
1.4 - Risk Management and Anti-Fraud & Corruption	-	-	-	-	-	-	-	-	-	
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-	
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-	
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-	
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services	9,414	1,500	7,182	300	4,598	5,517	(919)	-17%	1,500	
3.1 - Head	-	-	-	-	-	-	-	-	-	
3.2 - Human Resource Development	-	-	-	-	-	-	-	-	-	
3.3 - Human Resource Management	-	-	-	-	-	-	-	-	-	
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-	
3.5 - Legal Services	-	-	-	-	-	-	-	-	-	
3.6 - Facilities Management	-	1,500	4,090	-	516	5,517	(5,001)	-91%	1,500	
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-	
3.8 - Committee Services	-	-	-	-	-	-	-	-	-	
3.9 - Information Technology and Management	9,414	-	3,092	300	4,082	-	4,082	#DIV/0!	-	
Vote 4 - Finance	(1,500)	-	3,193	-	-	1,916	(1,916)	-100%	-	
4.1 - Property rates	-	-	-	-	-	-	-	-	-	
4.2 - Chief Financial Officer	-	-	-	-	-	-	-	-	-	
4.3 - Financial Management	-	-	-	-	-	-	-	-	-	
4.4 - Supply Chain Management	-	-	-	-	-	-	-	-	-	
4.5 - Revenue Management	-	-	-	-	-	-	-	-	-	
4.6 - Meter Reading	-	-	-	-	-	-	-	-	-	
4.7 - Asset Management	(1,500)	-	3,193	-	-	1,916	(1,916)	-100%	-	
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-	
Vote 5 - Social Services	(13,406)	2,320	35,820	119	741	21,694	(20,953)	-97%	2,320	
5.1 - Administration	-	-	-	-	-	-	-	-	-	
5.2 - Social Development	300	-	-	-	-	-	-	-	-	
5.3 - Emergency Management Services	156	1,820	1,820	119	741	21,694	(20,953)	-97%	1,820	
5.4 - Public Safety	3,287	500	500	-	-	-	-	-	500	
5.5 - Parks and Cemeteries	(17,707)	-	33,500	-	-	-	-	-	-	
5.6 - Disaster Management	558	-	-	-	-	-	-	-	-	
Vote 6 - Planning	(3,784)	6,600	19,456	1,865	6,678	13,412	(6,733)	-50%	6,600	
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-	
6.2 - Town and Regional Planning	(3,784)	6,600	19,456	1,865	6,678	13,412	(6,733)	-50%	6,600	
6.3 - Land Use Control	-	-	-	-	-	-	-	-	-	
6.4 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-	
6.5 - Geographic Information Services	-	-	-	-	-	-	-	-	-	
6.6 - Environmental Management	-	-	-	-	-	-	-	-	-	
6.7 - Economic Development	-	-	-	-	-	-	-	-	-	
6.8 - Fresh Produce Market	-	-	-	-	-	-	-	-	-	
Vote 7 - Human Settlement and Housing	34,084	53,000	58,245	4,135	13,262	37,921	(24,659)	-65%	53,000	
7.1 - Head	-	-	-	-	-	-	-	-	-	
7.2 - Rental and Social Housing	35,149	6,000	6,000	-	5,910	37,921	(32,012)	-84%	6,000	
7.3 - Land Development and Property Management	-	-	-	-	-	-	-	-	-	
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-	
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-	
7.6 - Informal Settlements	(1,065)	47,000	52,245	4,135	7,353	-	7,353	#DIV/0!	47,000	
7.7 - Housing	-	-	-	-	-	-	-	-	-	
Vote 8 - Economic and Rural Development	22,741	9,724	18,082	-	-	14,015	(14,015)	-100%	9,724	
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-	
8.2 - Marketing and investment Promotion	-	-	-	-	-	-	-	-	-	
8.3 - Tourism	(1,929)	-	-	-	-	-	-	-	-	
8.4 - Rural Development	793	1,500	(1,000)	-	-	14,015	(14,015)	-100%	1,500	
8.5 - SMME's	23,877	8,224	19,082	-	-	-	-	-	8,224	
Vote 9 - Engineering Services	295,851	109,100	124,681	3,638	82,922	89,690	(6,768)	-8%	109,100	
9.1 - Head	-	-	-	-	-	-	-	-	-	
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-	
9.3 - Roads and Stormwater	136,962	109,100	124,681	3,638	82,922	89,690	(6,768)	-8%	109,100	
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-	
9.5 - Sanitation	158,889	-	-	-	-	-	-	-	-	
Vote 10 - Water	85,941	1,500	17,500	-	-	10,500	(10,500)	-100%	1,500	
10.1 - Water	85,941	1,500	17,500	-	-	10,500	(10,500)	-100%	1,500	
Vote 11 - Waste and Fleet Management	(7,394)	-	-	-	-	-	-	-	-	
11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-	-	
11.2 - Landfill Site Management	-	-	-	-	-	-	-	-	-	
11.3 - Disposal Sites	-	-	-	-	-	-	-	-	-	
11.4 - Solid Waste Management	(12,656)	-	-	-	-	-	-	-	-	
11.5 - Public Cleansing	-	-	-	-	-	-	-	-	-	
11.6 - Domestic Waste	-	-	-	-	-	-	-	-	-	
11.7 - Trade Waste	-	-	-	-	-	-	-	-	-	
11.8 - Botshabelo	-	-	-	-	-	-	-	-	-	
11.9 - Thaba Nchu	-	-	-	-	-	-	-	-	-	
11.10 - Fleet Services	5,262	-	-	-	-	-	-	-	-	
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-	
12.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-	
Vote 13 - Naledi/Soutpan Regional Management	(11,164)	17,500	13,934	-	496	8,408	(7,912)	-94%	17,500	
13.1 - Office of the City Manager	(11,164)	15,500	11,934	-	496	8,408	(7,912)	-94%	15,500	
13.2 - Corporate Services	-	-	-	-	-	-	-	-	-	
13.3 - Budget and Treasury	-	-	-	-	-	-	-	-	-	
13.4 - Social Services	-	-	-	-	-	-	-	-	-	
13.5 - Planning and Development	-	-	-	-	-	-	-	-	-	
13.6 - Engineering Services	-	2,000	2,000	-	-	-	-	-	-	
13.7 - Soutpan	-	-	-	-	-	-	-	-	-	
Vote 14 - Strategic Projects & Service Delivery Regulation	14,336	15,000	15,000	-	-	9,000	(9,000)	-100%	15,000	
14.1 - Head	-	-	-	-	-	-	-	-	-	
14.2 - Strategic Projects	14,336	15,000	15,000	-	-	9,000	(9,000)	-100%	15,000	
14.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	-	
14.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	-	
14.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	-	
14.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	-	
Vote 15 - Electricity - Centlec (Soc) Ltd	8,000	-	-	-	-	-	-	-	-	
15.1 - Board of directors	-	-	-	-	-	-	-	-	-	
15.2 - Company Secretary	-	-	-	-	-	-	-	-	-	
15.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-	
15.4 - Finance	-	-	-	-	-	-	-	-	-	
15.5 - Corporate Services	-	-	-	-	-	-	-	-	-	
15.6 - Engineering	(3,000)	-	-	-	-	-	-	-	-	
15.7 - Customer Services	11,000	-	-	-	-	-	-	-	-	
15.8 - Design and Development, Engineering Wires & Distribution	-	-	-	-	-	-	-	-	-	
15.9 - Compliance and Performance	-	-	-	-	-	-	-	-	-	
15.10 - Naledi	-	-	-	-	-	-	-	-	-	
Total single-year capital expenditure	437,048	280,017	382,965	12,602	137,855	262,844	(124,989)	(0)	280,017	
Total Capital Expenditure	1,681,903	1,048,122	1,146,214	55,972	592,999	910,102	(317,102)	(0)	1,048,122	

MAN Mangaung - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		231,774	416,296	241,011	592,292	416,296
Call investment deposits		162,722	505,314	196,467	441,374	505,314
Consumer debtors		1,513,896	2,361,392	2,557,412	1,607,238	2,361,392
Other debtors		98,754	181,820	116,751	140,836	181,820
Current portion of long-term receivables		275	24	282	431,946	24
Inventory		465,752	458,618	473,248	593,548	458,618
Total current assets		2,473,174	3,923,464	3,585,171	3,807,234	3,923,464
Non current assets						
Long-term receivables		2,227	3,013	2,227	101,352	3,013
Investments			-	-	33	-
Investment property		1,584,439	1,647,258	1,584,438	1,584,439	1,647,258
Investments in Associate				-	-	
Property, plant and equipment		16,314,020	16,904,839	17,000,017	17,060,073	16,904,839
Agricultural				-	-	
Biological assets			-	-		-
Intangible assets		112,265	228,095	112,265	119,785	228,095
Other non-current assets		508,014	484,416	234,245	821,876	484,416
Total non current assets		18,520,965	19,267,621	18,933,192	19,687,558	19,267,621
TOTAL ASSETS		20,994,139	23,191,086	22,518,363	23,494,792	23,191,086
LIABILITIES						
Current liabilities						
Bank overdraft				-		
Borrowing		138,707	182,425	182,425	158,884	182,425
Consumer deposits		150,182	173,929	182,442	151,345	173,929
Trade and other payables		1,892,690	2,571,538	2,924,056	2,132,942	2,571,538
Provisions		338,085	362,613	337,613	356,931	362,613
Total current liabilities		2,519,664	3,290,505	3,626,536	2,800,102	3,290,505
Non current liabilities						
Borrowing		1,603,603	1,123,223	1,110,723	1,940,138	1,123,223
Provisions		1,519,392	2,034,048	1,193,894	1,567,452	2,034,048
Total non current liabilities		3,122,995	3,157,271	2,304,618	3,507,590	3,157,271
TOTAL LIABILITIES		5,642,660	6,447,776	5,931,153	6,307,692	6,447,776
NET ASSETS	2	15,351,479	16,743,310	16,587,210	17,187,100	16,743,310
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13,234,096	13,781,175	14,375,076	14,101,197	13,781,175
Reserves		2,117,383	2,962,134	2,212,134	3,085,903	2,962,134
TOTAL COMMUNITY WEALTH/EQUITY	2	15,351,479	16,743,310	16,587,210	17,187,100	16,743,310

MAN Mangaung - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1,025,471	1,048,040	1,344,288	95,378	1,245,537	1,120,240	125,296	11%	1,048,040
Service charges		2,384,710	3,299,291	3,363,735	284,888	2,773,056	2,803,113	(30,057)	-1%	3,299,291
Other revenue		-	115,531	1,366,350	88,014	1,520,955	1,138,625	382,330	34%	115,531
Government - operating		921,471	1,040,688	781,648	-	793,260	651,373	141,887	22%	1,040,688
Government - capital		945,447	940,118	839,547	-	795,124	699,623	95,501	14%	940,118
Interest		253,700	161,873	59,726	3,706	60,083	49,772	10,311	21%	161,873
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(4,678,359)	(4,842,787)	(6,406,612)	(424,207)	(6,359,865)	(5,338,843)	1,021,022	-19%	(4,842,787)
Finance charges		(234)	-	-	(25,760)	(212,434)	(109,776)	102,657	-94%	-
Transfers and Grants		-	(38,069)	(223,010)	-	-	(185,842)	(185,842)	100%	(38,069)
NET CASH FROM/(USED) OPERATING ACTIVITIES		852,207	1,724,684	1,125,674	22,019	615,717	828,286	212,569	26%	1,724,684
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		8,105	300	-	-	-	-	-	-	300
Decrease (increase) in non-current investments		(54,903)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(1,164,968)	(1,124,143)	(1,067,382)	(55,972)	(592,999)	(889,485)	(296,485)	33%	(1,124,143)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,211,766)	(1,123,843)	(1,067,382)	(55,972)	(592,999)	(889,485)	(296,485)	33%	(1,123,843)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		(159,176)	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		500,000	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(12,350)	5,066	1,739	88	934	1,449	(515)	-36%	5,066
Payments										
Repayment of borrowing		(62,820)	(75,741)	(50,795)	(17,300)	(126,854)	(42,329)	84,525	-200%	(75,741)
NET CASH FROM/(USED) FINANCING ACTIVITIES		265,654	(70,675)	(49,056)	(17,212)	(125,920)	(40,880)	85,040	-208%	(70,675)
NET INCREASE/ (DECREASE) IN CASH HELD		(93,905)	530,165	9,236	(51,164)	(103,203)	(102,079)			530,165
Cash/cash equivalents at beginning:		325,679	491,445	231,774		695,495	231,774			695,495
Cash/cash equivalents at month/year end:		231,774	1,021,610	241,011		592,292	129,695			1,225,660

MAN Mangaung - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	-30,722	Unfavourable variance due to less billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	-14,482	Unfavourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-109,854	Unfavourable variance due to less water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	9,528	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-358	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	3,541	Favourable variance and still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	6,954	Favourable variance and still on target	None. Performance is on target
	Interest earned - outstanding debtors	7,490	Favourable variance and still on target	None. Performance is on target
	Fines	-17,306	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	-172	Unfavourable variance	Improvement on allocation of licenses and permits.
	Transfers recognised - operational	131,733	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	5,176	Favourable variance	
	Gains on disposal of PPE	0		
2	Expenditure By Type			
	Employee related costs	-17,675	Favourable variance due to unfilled vacancies	Filling of vacancies and cutting of overtime.
	Remuneration of councillors	1,218	Unfavourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	118,165	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-39,263	Favourable variance due to non accrual of depreciation provision	Manual provision of impairment provision.
	Finance charges	25,511	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	-51,367	Favourable variance but still on target	
	Other materials	6,170	Unfavourable variance	
	Contracted services	-59,645	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-9,924	Favourable variance	
	Other expenditure	-29,262	Favourable variance	None
3	Capital Expenditure			
	Projects	-317,102	Unfavourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
5	Cash Flow			
	Property rates	125,296	Favourable variance due to more collected than anticipated	Maintenance of effort is required.
	Service charges	-30,057	Unfavourable variance	None. Performance is on target
	Government - Operating Grants	141,887	Favourable variance	None. Performance is on target
	Government - Capital Grants	95,501	Favourable variance	Monitoring on grants receivable.
	Interest	10,311	Favourable variance	Monitoring on interest receivable.
	Other revenue	382,330	Favourable variance	
	Suppliers and employees	1021,022	Favourable variance	
	Finance charges	102,657	Favourable variance	Accrual of finance charges on a monthly basis.
	Transfers and grants	-185,842	Below target	
	Capital Expenditure	-296,485	Below target	
7	Municipal Entities			
	Revenue	1,434	Favourable variance - more revenue collected than anticipated	
	Expenditure	-50,743	Unfavourable variance - more spent than target	Monitor of spending on services.
	Capital	7,672	Favourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	12.2%	12.2%	7.6%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		27.7%	2.8%	2.2%	1.2%	2.8%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.7%	23.2%	25.4%	24.6%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		54.1%	37.9%	50.2%	62.9%	37.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	98.2%	119.2%	98.9%	136.0%	119.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		36.6%	15.4%	12.1%	36.9%	28.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		38.4%	5.7%	43.0%	16.4%	40.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))			95.0%	95.0%	95.0%	95.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		22.9%	27.2%	29.8%	30.1%	27.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	7.7%	0.0%	2.3%	6.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.9%	11.9%	12.1%	7.0%	5.0%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)					130.6%	1627.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					79.6%	35.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					104.0%	181.6%

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	77,294	52,481	48,476	52,396	39,196	40,849	302,211	966,256	1,569,159	1,390,908			1,199,526
Trade and Other Receivables from Exchange Transactions - Electricity	1300	101,259	31,655	19,388	15,428	16,984	17,874	131,778	361,104	695,470	543,168			236,188
Receivables from Non-exchange Transactions - Property Rates	1400	82,442	47,481	49,829	38,240	34,555	32,247	136,382	470,575	891,751	712,000			564,138
Receivables from Exchange Transactions - Waste Water Management	1500	25,987	14,126	14,668	17,323	10,091	9,716	52,947	238,402	383,261	328,479			257,022
Receivables from Exchange Transactions - Waste Management	1600	8,629	5,396	4,932	4,464	4,193	4,015	22,101	117,990	171,721	152,764			158,572
Receivables from Exchange Transactions - Property Rental Debtors	1700	313	509	538	53,920	-	-	-	55,279	53,920				15,267
Interest on Arrear Debtor Accounts	1810	20,202	19,717	19,779	18,174	17,375	16,645	99,948	403,745	615,585	555,886			-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			-
Other	1900	4,068	2,314	3,987	1,481	987	6,504	5,358	40,677	65,375	55,006			27,616
Total By Income Source	2000	320,194	173,679	161,597	201,425	123,380	127,852	750,724	2,588,750	4,447,601	3,792,130			2,458,331
2016/17 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	41,687	35,877	36,880	38,862	35,753	34,469	202,039	398,686	824,252	709,809			
Commercial	2300	150,334	57,956	49,524	36,480	27,163	32,940	160,339	537,711	1,052,447	794,633			2,458,331
Households	2400	128,174	79,846	75,194	126,083	60,464	60,443	388,346	1,652,353	2,570,902	2,287,689			
Other	2500	-	-	-	-	-	-	-	-	-	-			
Total By Customer Group	2600	320,194	173,679	161,597	201,425	123,380	127,852	750,724	2,588,750	4,447,601	3,792,130			2,458,331

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	103,736									103,736	
Bulk Water	0200	41,059	4,240	37,444	36,076	68,463	-				187,281	
PAYE deductions	0300	40,301									40,301	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	14,695	5,418	637	2,552	-					23,302	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	199,791	9,658	38,081	38,628	68,463	-	-	-	-	354,620	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
ABSA Call Account		call	call		24	6.58%	4,526	24	4,550
ABSA Call Account		call	call		7	6.61%	1,277	7	1,284
ABSA Call Account		call	call		275	6.58%	51,049	275	51,324
ABSA Call Account		call	call		194	6.75%	36,395	194	36,589
ABSA Call Account		call	call		2	6.75%	466	2	469
ABSA Call Cession		call	call		79	6.20%	16,100	79	16,179
ABSA		1 Month	Fixed		1,761	7.45%	343,470	(68,239)	275,232
Standard Bank Call Account		call	call		0	5.25%	13	0	13
Nedbank		call	call		0	6.50%	37	0	37
First National Bank - call		call	call		3	6.60%	624	3	627
First National Bank - call 2		call	call		0	6.75%	20	0	20
Standard Bank Call Account		call	call		0	6.65%	40	0	40
Standard Bank Call Account		call	call		1	6.65%	141	1	141
Standard Bank Call Account		call	call		2	6.65%	419	2	421
Standard Bank Call Account		call	call		9	6.65%	1,738	9	1,748
Municipality sub-total					2,358		456,315	(67,642)	388,673
Entities									
ABSA - 1 Day Account		July 2013	Call Account	n/a	105	6.0%	53	68	120
ABSA Dynamic deposit		July 2016	12 Months Account	30 June 2017	10	7.7%	1,620	(10)	1,609
Standard Bank					335	8.2%	50,636	335	50,971
Entities sub-total					449		52,309	392	52,701
TOTAL INVESTMENTS AND INTEREST	2				2,807		508,624	(67,250)	441,374

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	1,035,769	1,040,808	-	799,415	863,141	(1,813)	-0.2%	1,035,769
Local Government Equitable Share			630,908	630,908		588,181	525,756,666.67	62,424	11.9%	630,908
Finance Management			3,645	3,645		3,645	3,038			3,645
Energy Efficiency and Demand Management				-			-			
EPWP Incentive			7,629	10,922		7,629	6,358			7,629
Public Transport			76,550	76,550			63,792			76,550
Urban Settlements Development Grant	3		19,500	16,246			16,250	(16,250)	-100.0%	19,500
Demarcation Grant			4,566	9,566		4,566	3,805	761	20.0%	4,566
Fuel Levy			292,971	292,971		195,394	244,143	(48,749)	-20.0%	292,971
Provincial Government:		-	2,000	2,000	-	1,000	1,667	-		2,000
Housing										
Sport and Recreation			2,000	2,000		1,000	1666,667			2,000
District Municipality:										
Other grant providers:		-	2,918	4,442	-	-	2,432	(2,432)	-100.0%	2,918
Golden Shield Heritage Award										
City of Ghent				482						
Skills Development Grant			2,918	2,918			2,432			2,918
Dept Telecommunications and Postal Services				1,041						
Total Operating Transfers and Grants	5	-	1,040,688	1,047,250	-	800,415	867,240	(4,245)	-0.5%	1,040,688
Capital Transfers and Grants										
National Government:		-	940,118	1,052,688	5,000	742,875	783,431	833	0.1%	940,118
Neighbourhood Development Partnership			15,000	15,000	5,000	10,000	12,500	(2,500)	-20.0%	15,000
Public Transport and Systems			155,087	177,315		115,818	129,239			155,087
Integrated City Development Grant			8,224	13,082		8,224	6,853			8,224
Urban Settlements Development Grant			741,807	827,290		588,833	618,173			741,807
National Electrification Grant			20,000	20,000		20,000	16,667	3,333	20.0%	20,000
Provincial Government:		-	-	1,596	-	-	-	-		-
DPLG Sustainable Settlements Grant				1,596						
Human Settlement										
District Municipality:										
Other grant providers:		-	-	3,092	-	-	-	-		-
Dept Telecommunications and Postal Services				3,092						
Total Capital Transfers and Grants	5	-	940,118	1,057,376	5,000	742,875	783,431	833	0.1%	940,118
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	1,980,805	2,104,626	5,000	1,543,290	1,650,671	(3,412)	-0.2%	1,980,805

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	1,035,769	1,040,808	7,226	376,450	867,340	(490,890)	-56.6%	1,035,769
Local Government Equitable Share			630,908	630,908		118,295	525,757	(407,461)	-77.5%	630,908
Finance Management			3,645	3,645		1,215	3,038	(1,822)	-60.0%	3,645
Energy Efficiency and Demand Management				-						-
EPWP Incentive			7,629	10,922		7,479	9,102	(1,622)	-17.8%	7,629
Public Transport			76,550	76,550	5,064	50,317	63,792	(13,475)	-21.1%	76,550
Urban Settlements Development Grant			19,500	16,246	210	255	13,538	(13,283)	-98.1%	19,500
Demarcation Grant			4,566	9,566	1,953	3,575	7,972	(4,397)	-55.2%	4,566
Fuel Levy			292,971	292,971		195,314	244,143	(48,829)	-20.0%	292,971
Provincial Government:		-	2,000	-	-	-	-	-	-	-
Housing										
Sport and Recreation			2,000	2,000			1,667			2,000
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	2,918	3,960	-	-	3,038	(3,038)	-100.0%	2,918
Golden Shield Heritage Award										
City of Ghent										
Skills Development Grant			2,918	2,918			3,038			2,918
<i>Dept Telecommunications and Postal Services</i>				1,041						
Total operating expenditure of Transfers and Grants:		-	1,040,688	1,044,768	7,226	376,450	870,378	(493,928)	-56.7%	1,038,688
Capital expenditure of Transfers and Grants										
National Government:		-	940,118	1,052,688	45,413	495,382	877,240	(381,858)	-43.5%	940,118
Neighbourhood Development Partnership			15,000	15,000			12,500	(12,500)	-100.0%	15,000
Public Transport and Systems			155,087	177,315	3,925	51,112	147,763	(96,651)	-65.4%	155,087
Integrated City Development Grant			8,224	13,082	622	12,747	10,902	1,845	16.9%	8,224
Urban Settlements Development Grant			741,807	827,290	37,418	414,841	689,409	(274,567)	-39.8%	741,807
National Electrification Grant			20,000	20,000	3,448	16,682	16,667	15	0.1%	20,000
Provincial Government:		-	-	1,596	-	-	-	-	-	-
DPLG Sustainable Settlements Grant				1,596						
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	3,092	-	2,632	2,577	55	2.1%	-
Dept Telecommunications and Postal Services				3,092		2,632	2,577	55	2.1%	
Total capital expenditure of Transfers and Grants		-	940,118	1,057,376	45,413	498,014	879,816	(381,803)	-43.4%	940,118
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	1,980,805	2,102,144	52,639	874,464	1,750,194	(875,731)	-50.0%	1,978,805

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		5,077	-	1,622	3,455	68.1%
Local Government Equitable Share					-	
Finance Management					-	
EPWP Incentive					-	
Public Transport					-	
Municipal demarcation transition grant		5,077	-	1,622	3,455	68.1%
Provincial Government:		-	-	-	-	
Housing					-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<i>Golden Shield Heritage Award</i>					-	
Total operating expenditure of Approved Roll-overs		5,077	-	1,622	3,455	68.1%
Capital expenditure of Approved Roll-overs						
National Government:		109,316	2,040	53,463	55,853	51.1%
Neighbourhood Development Partnership					-	
Integrated City Development Grant		4,858	231	4,734	124	2.6%
Urban Settlements Development Grant		82,229	817	34,062	48,167	58.6%
Public Transport and Systems		22,229	992	14,667	7,561	34.0%
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		109,316	2,040	53,463	55,853	51.1%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		114,393	2,040	55,085	59,308	51.8%

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			57,758	57,758	3,559	35,710	48,132	(12,422)	-26%	57,758
Pension and UIF Contributions			273	273	151	1,349	227	1,122	494%	273
Medical Aid Contributions			101	101	46	410	84	326	388%	101
Motor Vehicle Allowance			1,805	1,805	1,070	10,683	1,504	9,179	610%	1,805
Cellphone Allowance			258	324	369	3,667	215	3,452	1605%	258
Housing Allowances			5	5	5	47	4	43	1100%	5
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			60,200	60,266	5,198	51,866	50,166	1,700	3%	60,200
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			16,587	16,533	1,065	9,805	13,823	(4,018)	-29%	16,587
Pension and UIF Contributions			1,973	1,973	67	580	1,644	(1,065)	-65%	1,973
Medical Aid Contributions			496	496	18	169	414	(244)	-59%	496
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			4,171	4,171	121	410	3,476	(3,066)	-88%	4,171
Motor Vehicle Allowance			1,603	1,603	176	1,641	1,336	305	23%	1,603
Cellphone Allowance			192	192	15	146	160	(14)	-9%	192
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			1,491	1,491	0	1	1,242	(1,241)	-100%	1,491
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			26,513	26,460	1,462	12,751	22,095	(9,344)	-42%	26,513
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			799,668	916,757	74,636	739,037	666,390	72,647	11%	799,668
Pension and UIF Contributions			140,246	140,360	12,153	122,308	116,872	5,436	5%	140,246
Medical Aid Contributions			83,084	82,990	6,692	64,738	69,237	(4,498)	-6%	83,084
Overtime			60,708	90,287	10,660	100,839	50,590	50,249	99%	60,708
Performance Bonus			12,709	12,709	4,512	57,768	10,591	47,177	445%	12,709
Motor Vehicle Allowance			84,955	85,070	7,938	78,434	70,796	7,639	11%	84,955
Cellphone Allowance			2,466	2,466	286	2,203	2,055	148	7%	2,466
Housing Allowances			7,870	7,832	358	3,543	6,558	(3,015)	-46%	7,870
Other benefits and allowances			116,065	116,253	5,801	52,641	96,721	(44,080)	-46%	116,065
Payments in lieu of leave			21,291	21,291	1,774	17,743	17,743	(0)	0%	21,291
Long service awards			5,214	5,336	942	6,984	4,345	2,639	61%	5,214
Post-retirement benefit obligations			40,924	40,924	3,566	35,443	34,103	1,340	4%	40,924
Sub Total - Other Municipal Staff			1,375,200	1,522,275	129,318	1,281,680	1,146,000	135,680	12%	1,375,200
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			1,461,913	1,609,001	135,978	1,346,297	1,218,261	128,037	11%	1,461,913
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages			-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Board Fees			1,751	1,751	96	958	1,459	(501)	-34%	1,751
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities			1,751	1,751	96	958	1,459	(501)	-34%	1,751
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages			11,280	11,280	286	2,906	9,400	(6,495)	-69%	11,280
Pension and UIF Contributions			13	13	0	73	11	62	579%	13
Medical Aid Contributions			366	366	4	36	305	(270)	-88%	366
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			475	475	-	134	396	(262)	-66%	475
Cellphone Allowance			112	112	2	32	94	(62)	-66%	112
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			15	15	0	0	13	(12)	-99%	15
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities			12,262	12,262	292	3,180	10,218	(7,038)	-69%	12,262
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages			183,985	166,123	15,132	121,591	153,321	(31,729)	-21%	183,985
Pension and UIF Contributions			27,886	27,886	2,523	23,782	23,239	544	2%	27,886
Medical Aid Contributions			26,001	26,001	1,324	12,526	21,667	(9,141)	-42%	26,001
Overtime			9,397	27,259	2,086	20,032	7,831	12,201	156%	9,397
Performance Bonus			13,316	13,316	629	10,385	11,096	(711)	-6%	13,316
Motor Vehicle Allowance			15,662	15,662	1,531	14,892	13,052	1,840	14%	15,662
Cellphone Allowance			752	752	68	682	627	55	9%	752
Housing Allowances			1,163	1,163	88	836	970	(133)	-14%	1,163
Other benefits and allowances			2,680	2,680	1,248	10,990	2,233	8,757	392%	2,680
Payments in lieu of leave			8,071	8,071	219	1,682	6,726	(5,043)	-75%	8,071
Long service awards			637	637	-	-	531	(531)	-100%	637
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities			289,550	289,550	24,849	217,400	241,292	(23,891)	-10%	289,550
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities			303,563	303,563	25,237	221,539	252,969	(31,430)	-12%	303,563
TOTAL SALARY, ALLOWANCES & BENEFITS			1,765,476	1,912,564	161,215	1,567,836	1,471,230	96,606	7%	1,765,476
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			1,703,525	1,850,547	155,920	1,515,012	1,419,604	95,407	7%	1,703,525

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2017/18	+1 2018/19	+2 2019/20	
Cash Receipts By Source																	
Property rates		108,851	183,824	127,514	83,396	276,452	76,949	75,117	106,860	111,195	95,378	125,765	(323,261)	1,048,040	1,189,876	1,338,918	
Service charges - electricity revenue		227,826	280,051	249,148	234,347	190,519	175,093	176,466	180,207	197,822	228,386	263,591	(206,868)	2,196,589	2,341,951	2,496,365	
Service charges - water revenue		27,446	32,353	30,248	30,991	94,127	30,366	33,131	6,544	32,093	32,433	91,231	319,294	760,257	844,965	926,695	
Service charges - sanitation revenue		13,172	17,134	17,294	17,090	56,017	15,583	16,678	21,415	17,424	17,738	28,823	1,821	240,189	276,967	315,138	
Service charges - refuse		4,640	5,988	6,039	5,920	20,071	5,688	5,942	7,354	5,941	6,331	12,271	16,073	102,256	110,246	118,877	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		123	137	543	189	178	86	528	191	574	129	3,876	25,749	32,302	35,577	38,158	
Interest earned - external investments		758	1,456	1,555	776	1,255	382	658	624	521	588	3,047	13,777	25,396	27,173	29,346	
Interest earned - outstanding debtors		2,889	585	3,072	23,195	8,450	2,366	1,807	3,431	2,629	3,118	16,377	68,588	136,477	132,221	199,571	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		191	463	220	229	156	200	320	301	344	185	2,092	12,732	17,434	6,159	6,524	
Licences and permits		14	19	28	33	13	7	8	11	10	15	24	20	200	240	251	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating		264,401	-	-	-	1,000	265,232	-	-	262,627	-	124,883	122,545	1,040,688	1,066,055	1,190,946	
Other revenue		83,832	191,229	117,628	81,094	154,524	124,727	617,561	42,708	14,525	87,685	7,871	(1,457,789)	65,594	62,904	65,887	
Cash Receipts by Source		734,141	713,209	553,289	477,259	802,761	696,680	928,216	369,643	645,705	471,987	679,851	(1,407,319)	5,665,423	6,094,333	6,726,676	
Other Cash Flows by Source																	
Transfer receipts - capital		269,084	62,021	-	66,614	4,112	-	57,909	177,474	157,910	-	124,883	120,681	1,040,688	988,776	998,476	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		185	114	95	97	72	45	106	66	65	88	608	3,524	5,066	5,218	5,374	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	36	264	300	150	100	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		1,003,411	775,344	553,383	543,971	806,945	696,725	986,231	547,183	803,680	472,075	805,377	(1,282,850)	6,711,476	7,088,477	7,730,626	
Cash Payments by Type																	
Employee related costs		134,977	147,666	146,410	142,659	193,870	113,691	149,700	151,346	169,318	126,580	197,223	(29,916)	1,643,525	1,751,755	1,868,486	
Remuneration of councillors		4,942	4,578	4,858	4,862	4,822	4,997	7,708	5,333	5,320	5,295	7,224	262	60,200	64,353	68,729	
Interest paid		1,572	1,618	1,660	1,104	28,003	29,380	50,943	2,752	4,941	25,760	15,808	(31,810)	131,731	118,476	134,317	
Bulk purchases - Electricity		204,953	204,675	208,474	80	227,201	112,984	104,299	107,938	100,373	104,194	167,447	(147,226)	1,395,391	1,603,085	1,731,331	
Bulk purchases - Water & Sewer		-	59,941	21,610	21,594	-	64,966	254,477	43,428	81,830	28,399	69,524	(66,403)	579,368	624,577	651,948	
Other materials		2,700	6,177	9,899	3,406	11,136	11,833	15,490	9,810	9,675	6,726	10,783	(7,774)	89,860	95,757	101,952	
Contracted services		43,740	58,747	90,546	54,919	48,746	70,511	92,968	27,879	64,672	42,451	66,245	(109,384)	552,040	501,057	639,690	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	4,568	33,501	38,069	19,316	20,629	
General expenses		945,725	244,103	143,216	83,961	122,851	178,535	18,723	54,002	42,706	108,924	46,881	(1,598,956)	390,672	621,850	659,958	
Cash Payments by Type		1,338,610	727,504	626,673	312,585	636,628	586,898	694,308	402,488	478,835	448,329	585,703	(1,957,705)	4,880,856	5,400,226	5,877,040	
Other Cash Flows/Payments by Type																	
Capital assets		59,665	58,848	75,002	52,236	108,552	122,127	294,630	28,495	92,101	60,373	134,897	37,217	1,124,143	1,371,323	1,429,342	
Repayment of borrowing		-	779	5,886	-	36,659	22,716	31,613	10,971	931	17,300	21,157	28,300	176,312	176,312	376,312	
Other Cash Flows/Payments		(178,670)	17,045	12,823	32,532	30,086	17,665	5,424	6,744	15,124	1,638	39,590	-	-	-	-	
Total Cash Payments by Type		1,219,604	804,176	720,384	397,353	811,924	749,406	1,025,975	448,698	586,992	527,640	741,757	(1,852,598)	6,181,311	6,947,860	7,682,693	
NET INCREASE/(DECREASE) IN CASH HELD		(216,193)	(28,832)	(167,000)	146,618	(4,979)	(52,681)	(39,744)	98,485	216,689	(55,565)	63,620	569,749	530,165	140,617	47,933	
Cash/cash equivalents at the monthly ear beginning:		695,495	479,301	450,469	283,469	430,087	425,108	372,427	332,683	431,168	647,857	592,292	655,911	695,495	1,225,660	1,366,277	
Cash/cash equivalents at the monthly ear end:		479,301	450,469	283,469	430,087	425,108	372,427	332,683	431,168	647,857	592,292	655,911	1,225,660	1,225,660	1,366,277	1,414,210	

MAN Mangaung - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

Description	Ref	2016/17	Budget Year 2017/18								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
Revenue By Source											
Property rates			1,103,200	1,103,200	91,716	900,434	919,333	(18,900)	-2%	1,103,200	
Service charges - electricity revenue			548	419	53	549	349	200	57%	548	
Service charges - water revenue			945,264	898,259	58,754	599,087	748,549	(149,461)	-20%	945,264	
Service charges - sanitation revenue			282,575	282,575	25,749	249,119	235,479	13,640	6%	282,575	
Service charges - refuse revenue			109,502	109,502	9,156	90,874	91,251	(378)	0%	109,502	
Service charges - other			-	548	-	-	457	(457)	-100%	-	
Rental of facilities and equipment			35,111	33,611	2,327	24,506	28,009	(3,504)	-13%	35,111	
Interest earned - external investments			26,732	16,813	3,300	24,570	14,011	10,559	75%	26,732	
Interest earned - outstanding debtors			229,899	218,156	21,661	210,869	181,797	29,072	16%	229,899	
Dividends received			-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			55,577	39,077	438	11,850	32,564	(20,715)	-64%	55,577	
Licences and permits			243	253	16	(58)	210	(269)	-128%	243	
Agency services			-	-	-	-	-	-	-	-	
Transfers and subsidies			1,040,688	1,051,397	(354,486)	930,473	876,164	54,309	6%	1,040,688	
Other revenue			176,876	191,807	18,433	147,038	159,839	(12,801)	-8%	176,876	
Gains on disposal of PPE			-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contribution)			-	4,006,215	3,945,616	(122,882)	3,189,310	3,288,014	(98,704)	-3%	4,006,215
Expenditure By Type											
Employee related costs			1,401,713	1,550,486	127,422	1,263,273	1,292,072	(28,799)	-2%	1,401,713	
Remuneration of councillors			60,200	58,515	5,198	51,866	48,762	3,104	6%	60,200	
Debt impairment			202,831	202,831	123,586	268,568	169,026	99,542	59%	202,831	
Depreciation & asset impairment			405,787	345,668	4	202,103	288,057	(85,954)	-30%	405,787	
Finance charges			131,380	251,380	55,596	124,707	209,483	(84,776)	-40%	131,380	
Bulk purchases			514,103	514,103	(15,254)	391,418	428,420	(37,002)	-9%	514,103	
Other materials			62,005	60,845	13,007	47,701	50,704	(3,003)	-6%	62,005	
Contracted services			808,204	672,066	11,183	369,173	560,055	(190,882)	-34%	808,204	
Transfers and subsidies			23,600	(36,196)	1,980	7,286	(30,163)	37,450	-124%	23,600	
Other expenditure			317,168	305,359	2,949	140,669	254,466	(113,797)	-45%	317,168	
Loss on disposal of PPE			-	-	-	-	-	-	-	-	
Total Expenditure			-	3,926,992	3,925,058	325,670	2,866,764	3,270,881	(404,118)	-12%	3,926,992
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			-	79,223	20,559	(448,552)	322,547	17,132	305,414	1783%	79,223
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			942,118	1,037,376	-	100,000	864,480	(764,480)	-88%	942,118	
Transfers and subsidies - capital (in-kind - all)			-	2,000	-	-	1,667	(1,667)	-100%	-	
Surplus/(Deficit) after capital transfers & contributions			-	1,021,340	1,059,934	(448,552)	422,547	883,279	(460,732)	-52%	1,021,340
Taxation			-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation			-	1,021,340	1,059,934	(448,552)	422,547	883,279	(460,732)	-52%	1,021,340

MAN Mangaung - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
CENTLEC (SOC)			2,292,303	2,258,051	165,509	1,872,658	1,871,224	1,434	0%	2,292,303
Total Operating Revenue	1	-	2,292,303	2,258,051	165,509	1,872,658	1,871,224	1,434	0%	2,292,303
Expenditure By Municipal Entity										
CENTLEC (SOC)			2,220,107	2,205,213	160,018	1,768,611	1,819,353	(50,743)	-3%	2,220,107
Total Operating Expenditure	2	-	2,220,107	2,205,213	160,018	1,768,611	1,819,353	(50,743)	-3%	2,220,107
Surplus/ (Deficit) for the yr/period		-	72,196	52,838	5,491	104,047	51,871	(49,309)	-95%	72,196
Capital Expenditure By Municipal Entity										
CENTLEC (SOC)			116,469	97,110	12,910	81,806	74,133	7,672	10%	116,469
Total Capital Expenditure	3	-	116,469	97,110	12,910	81,806	74,133	7,672	10%	116,469

MAN Mangaung - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2016/17	Budget Year 2017/18								
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget	
R thousands										
Monthly expenditure performance trend										
July		22,789	24,751	150	150	24,751	24,600	99.4%	0%	
August		45,577	49,501	53,662	53,812	74,252	20,439	27.5%	5%	
September		68,366	74,252	70,011	123,824	148,503	24,680	16.6%	11%	
October		79,761	86,627	87,723	211,547	235,130	23,583	10.0%	19%	
November		94,915	103,086	58,051	269,598	338,217	68,619	20.3%	24%	
December		113,944	123,753	112,798	382,396	461,969	79,573	17.2%	34%	
January		91,155	99,002	36,716	419,112	560,972	141,859	25.3%	37%	
February		102,549	111,378	29,976	449,088	672,349	223,261	33.2%	39%	
March		110,183	119,669	87,940	537,028	792,018	254,990	32.2%	47%	
April		119,641	129,940	55,972	592,999	921,959	328,959	35.7%	0	
May		136,732	148,503			1,070,462	-			
June		153,824	167,066			1,237,529	-			
Total Capital expenditure	-	1,139,436	1,237,529	592,999						

MAN Mangaung - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April										
Description	Ref	2016/17			Budget Year 2017/18					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	757,684	738,927	40,230	239,611	544,945	305,334	56.0%	757,684
Roads Infrastructure		-	195,700	189,807	-	331	139,979	139,648	99.8%	195,700
Roads		-	195,700	170,308	-	331	125,599	125,268	99.7%	195,700
Road Structures		-	-	19,499	-	-	14,380	-	100.0%	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	117,242	98,780	12,903	77,159	72,849	(4,311)	-5.9%	117,242
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	117,242	98,780	12,903	77,159	72,849	(4,311)	-5.9%	117,242
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	10,000	20,873	19,367	97,588	15,394	(82,194)	-533.9%	10,000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	2,442	-	-	1,801	1,801	100.0%	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	10,000	18,431	19,367	97,588	13,593	(83,995)	-617.9%	10,000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	277,800	277,800	4,135	13,520	204,872	191,352	93.4%	277,800
Pump Station		-	-	-	-	-	-	-	-	-
Relinestation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	277,800	277,800	4,135	13,520	204,872	191,352	93.4%	277,800
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	156,942	151,667	3,826	51,013	111,851	60,838	54.4%	156,942
Landfill Sites		-	1,855	1,855	-	-	1,368	1,368	100.0%	1,855
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	155,087	149,812	3,826	51,013	110,483	59,470	53.8%	155,087
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	28,324	63,682	622	13,539	46,964	33,425	71.2%	28,324
Community Facilities		-	-	35,358	-	165	26,076	25,511	99.4%	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Creches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	30,000	-	165	22,124	21,959	99.3%	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserving Facilities		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	5,358	-	-	3,951	3,951	100.0%	-
Sport and Recreation Facilities		-	28,324	28,324	622	13,374	20,888	7,514	36.0%	28,324
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	7,000	7,000	-	373	5,162	4,790	92.8%	7,000
Capital Spares		-	21,324	21,324	622	13,002	15,726	2,724	17.3%	21,324
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	54,785	76,782	1,865	14,233	56,625	42,392	74.9%	54,785
Operational Buildings		-	48,185	65,402	-	4,147	48,233	44,086	91.4%	48,185
Municipal Offices		-	36,361	36,361	-	4,147	26,815	22,669	84.5%	36,361
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	11,824	29,041	1,865	10,086	21,417	21,417	100.0%	11,824
Housing		-	6,600	11,380	1,865	10,086	8,392	(1,694)	-20.2%	6,600
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	6,600	11,380	1,865	10,086	8,392	(1,694)	-20.2%	6,600
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	200	3,422	-	-	2,524	2,524	100.0%	200
Computer Equipment		-	200	3,422	-	-	2,524	2,524	100.0%	200
Furniture and Office Equipment		-	1,240	1,433	-	188	1,057	868	82.2%	1,240
Furniture and Office Equipment		-	1,240	1,433	-	188	1,057	868	82.2%	1,240
Machinery and Equipment		-	1,093	1,093	308	6,953	806	(6,147)	-762.6%	1,093
Machinery and Equipment		-	1,093	1,093	308	6,953	806	(6,147)	-762.6%	1,093
Transport Assets		-	29,599	29,599	777	7,200	21,829	14,629	67.0%	29,599
Transport Assets		-	29,599	29,599	777	7,200	21,82			

MAN Mangung - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2016/17			Budget Year 2017/18			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure			256,181	307,170	12,092	306,910	226,206	(80,704)	-35.7%	256,181
Roads Infrastructure			4,000	23,173	6,438	103,794	17,065	(86,729)	-508.2%	4,000
Roads			4,000	6,600	6,438	103,794	4,860	(98,933)	-2035.5%	4,000
Road Structures				16,573			12,205	12,205	100.0%	
Road Furniture										
Road Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure			17,227	16,330			12,026	12,026	100.0%	17,227
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors			17,227	16,330			12,026	12,026	100.0%	17,227
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure			147,954	184,504			135,873	135,873	100.0%	147,954
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works			147,954	184,504			135,873	135,873	100.0%	147,954
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure			87,000	83,163	5,054	199,687	61,242	(138,444)	-226.1%	87,000
Pump Station										
Recalculation										
Waste Water Treatment Works			87,000	83,163	5,054	199,687	61,242	(138,444)	-226.1%	87,000
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure					560	3,429		(3,429)	#DIV/0!	
Landfill Sites					560	3,429		(3,429)	#DIV/0!	
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
LV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets			3,500	5,590			4,117	4,117	100.0%	3,500
Community Facilities			500							500
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Ports										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares			500							500
Sport and Recreation Facilities			3,000	5,590			4,117	4,117	100.0%	3,000
Indoor Facilities										
Outdoor Facilities			3,000	5,590			4,117	4,117	100.0%	3,000
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets			3,000	3,000		4,210	2,209	(2,000)	-90.5%	3,000
Operational Buildings			3,000	3,000		4,210	2,209	(2,000)	-90.5%	3,000
Municipal Offices						4,210		(4,210)	#DIV/0!	
Pay/Equity Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares			3,000	3,000			2,209	2,209	100.0%	3,000
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Serviceables										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
Computer Equipment			1,500	1,500			1,105	1,105	100.0%	1,500
Computer Equipment			1,500	1,500			1,105	1,105	100.0%	1,500
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment			2,331	2,331	119	156	1,716	1,561	90.9%	2,331
Machinery and Equipment			2,331	2,331	119	156	1,716	1,561	90.9%	2,331
Transport Assets										
Transport Assets										
Libraries										
Libraries										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1		266,511	319,590	12,171	311,275	235,352	(75,923)	-32.3%	266,511

MAN Mangaung - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2016/17			Budget Year 2017/18					Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure			315,338	247,018	1,214	40,039	262,781	222,742	84.8%	315,338
Roads Infrastructure			96,844	42,825	226	5,897	80,454	74,556	92.7%	96,844
Roads			66,201	11,682	226	5,897	55,167	49,270	89.3%	66,201
Road Structures			27,843	28,643			23,203	23,203	100.0%	27,843
Road Furniture			2,500	2,500			2,083	2,083	100.0%	2,500
Capital Spares										
Storm water Infrastructure			28,785	28,785			23,987	23,987	100.0%	28,785
Drainage Collection			28,785	28,785			23,987	23,987	100.0%	28,785
Storm water Conveyance										
Attenuation										
Electrical Infrastructure			62,411	63,320			52,009	52,009	100.0%	62,411
Power Plants			16	16			14	14	100.0%	16
HV Substations										
HV Switching Station										
HV Transmission Conductors			20,161	21,070			16,800	16,800	100.0%	20,161
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares			42,234	42,234			35,195	35,195	100.0%	42,234
Water Supply Infrastructure			48,408	33,388	(1,289)	19,928	40,340	20,412	50.6%	48,408
Dams and Weirs			470	470			392	392	100.0%	470
Boreholes			785	785			654	654	100.0%	785
Reservoirs			13,697	13,697			11,414	11,414	100.0%	13,697
Pump Stations			26	26			22	22	100.0%	26
Water Treatment Works			3,006	3,006			2,505	2,505	100.0%	3,006
Bulk Mains			2,071	2,071			1,726	1,726	100.0%	2,071
Distribution			20,567	5,546	(1,289)	19,928	17,139	(2,789)	-16.3%	20,567
Distribution Points			7,785	7,785			6,488	6,488	100.0%	7,785
PRV Stations										
Capital Spares										
Sanitation Infrastructure			64,790	64,300	2,277	14,214	53,991	39,777	73.7%	64,790
Pump Station			21,503	21,013			17,919	17,919	100.0%	21,503
Reticulation			43,287	43,287	2,277	14,214	36,072	21,858	60.6%	43,287
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure			14,400	14,400			12,000	12,000	100.0%	14,400
Landfill Sites			8,300	8,300			6,917	6,917	100.0%	8,300
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points			6,100	6,100			5,083	5,083	100.0%	6,100
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets			44,353	20,230			36,960	36,960	100.0%	44,353
Community Facilities			35,583	15,099			29,653	29,653	100.0%	35,583
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations			702	702			585	585	100.0%	702
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries			1,685	1,685			1,404	1,404	100.0%	1,685
Cemeteries/Crematoria			46	(109)			38	38	100.0%	46
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities			27,001	27,001			22,501	22,501	100.0%	27,001
Markets			6,150	(11,834)			5,125	5,125	100.0%	6,150
Stalls				(2,346)						
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares			8,769	5,132			7,308	7,308	100.0%	8,769
Sport and Recreation Facilities										
Indoor Facilities			3,902	577			3,252	3,252	100.0%	3,902
Outdoor Facilities			4,867	4,555			4,056	4,056	100.0%	4,867
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties			145	145			121	121	100.0%	145
Revenue Generating			145	145			121	121	100.0%	145
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets			81,019	52,153	53	46,046	67,516	21,471	31.8%	81,019
Operational Buildings			31,119	13,558	149	3,812	25,933	22,120	85.3%	31,119
Municipal Offices			9,624	9,624	149	3,812	8,020	4,208	52.5%	9,624
Pay/Enquiry Points										
Building Plan Offices										
Workshops			21,495	3,933			17,913	17,913	100.0%	21,495
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing			49,900	38,595	(96)	42,233	41,583	(650)	-1.6%	49,900
Staff Housing										
Social Housing			49,900	38,595	(96)	42,233	41,583	(650)	-1.6%	49,900
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment			2	2			1	1	100.0%	2
Computer Equipment			2	2			1	1	100.0%	2
Furniture and Office Equipment			4,582	4,582	278	3,643	3,818	175	4.6%	4,582
Furniture and Office Equipment			4,582	4,582	278	3,643	3,818	175	4.6%	4,582
Machinery and Equipment			39,697	39,697	526	11,923	33,081	21,158	64.0%	39,697
Machinery and Equipment			39,697	39,697	526	11,923	33,081	21,158	64.0%	39,697
Transport Assets					184	13,024		(13,024)	#DIV/0!	
Transport Assets					184	13,024		(13,024)	#DIV/0!	
Libraries										
Libraries										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1		485,136	363,827	2,254	114,675	404,280	289,605	71.6%	485,136

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	FS FREE STATE		
Web Address	mangaung.co.za		
e-mail Address			
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	P o Box 3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram Fischer Building		
Street No. & Name	De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number			
Fax number			
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
Name	Mxolisi Ashford Siyonzana	Name	Xoliswa Lumata
Telephone number	051 405 8667	Telephone number	051 405 8667
Cell number	082 821 9300	Cell number	082 438 0410
Fax number	405 8676 051	Fax number	051 405 8676
E-mail address	Mxolisi.Siyonzana@mangaung.co.za	E-mail address	Xoliswa.Lumata@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Sarah Matawana Mlamlehi	Name	Lethokuhle Mathebula
Telephone number	051 405 8015	Telephone number	051 405 8015
Cell number	082 888 3302	Cell number	076 985 0654
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Lebohang Masoetsa	Name	Malehlohonolo Tshosane
Telephone number	051 405 8769	Telephone number	051 405 8640
Cell number	071 688 9000	Cell number	073 236 2907
Fax number		Fax number	
E-mail address	lebohang.masoetsa@mangaung.co.za	E-mail address	Malehlohonolo.Tshosane@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	Mr Tankiso Mea	Name	Lethuole Monyeke
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	073 362 8764
Fax number	051 405 8741	Fax number	051 405 8741
E-mail address	Tankiso.Mea@mangaung.co.za	E-mail address	Lethuole.Monyeke@mangaung.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	Mr E M Mohlahlo	Name	Me Petunia Ramagaga
Telephone number	051 405 8625	Telephone number	051 405 8627
Cell number	082 413 6113	Cell number	073 032 5856
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za	E-mail address	Petunia.Ramagaga@mangaung.co.za
Official responsible for submitting financial information			
Name	Mr E M Mohlahlo		
Telephone number	051 405 8625		
Cell number	082 413 6113		
Fax number	051 405 8787		
E-mail address	ernest.mohlahlo@mangaung.co.za		
Official responsible for submitting financial information			
Name	Mr Mosala Khunong		
Telephone number	051 405 8627		
Cell number	082 552 3477		
Fax number	051 405 8793		
E-mail address	Mosala.Khunong@mangaung.co.za		
Official responsible for submitting financial information			
Name	Mr Arrie Bartnis		
Telephone number	051 405 8930		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.bartnis@mangaung.co.za		